

STATE OF MAINE

BUDGETARY FINANCIAL REPORT



For the Fiscal Year Ended June 30, 2005

STATE OF MAINE
BUDGETARY FINANCIAL REPORT
For The Fiscal Year Ended June 30, 2005



John Elias Baldacci
Governor

Rebecca M. Wyke, Commissioner
Department of Administrative & Financial Services

Edward A. Karass
State Controller

Report Prepared by:
Office of the State Controller
Financial Reporting & Analysis Section

The State of Maine Budgetary Financial Report can be made available in alternative formats upon request, to ensure that it is accessible to people with disabilities. This notice is provided as required by Title II of the Americans with Disabilities Act of 1990.

If you wish to be deleted from our mailing list, or your address has changed,
please contact the State Controller's Office at 207/626-8420

or write to:
State of Maine
Office of the State Controller
Administration Division
14 State House Station
Augusta, ME 04333-0014

or e-mail us at:
Financialreporting@maine.gov

Information relating to the State of Maine is available at the following web site:

<http://www.maine.gov>

STATE OF MAINE

INDEX TO THE BUDGETARY FINANCIAL STATEMENTS

	<u>EXHIBIT</u>	<u>PAGE</u>
<i>Governmental Funds Financial Statements</i>		
Combined Balance Sheet - Governmental Funds.....	I	3
Combined Statement of Revenues, Resources, Expenditures and Changes in Fund Balances -Governmental Funds	II	4
Combined Statement of Revenues, Resources and Expenditures - General Fund, Highway Fund and Other Special Revenue Funds - Actual vs Budget – Governmental Funds.....	III	6
Combined Summary of Appropriation Accounts Showing Detail of Amounts Available, Expenditures and Disposition of Balances - Governmental Funds	IV	8
<i>Financial Statements - General Fund</i>		
Comparative Balance Sheet.....	A-1	22
Analysis of Changes in Unappropriated Fund Balance.....	A-2	23
Comparative Statement of Revenues.....	A-3	24
Combined Summary of Appropriation Accounts Showing Detail of Amounts Available, Expenditures and Disposition of Balances	A-4	26
Combined Statement of Expenditures by Character and Object	A-5	38
Analysis of State Contingent Account	A-6	39
Debt Service Requirements to Maturity - General Obligation Bonds.....	A-7	40
<i>Financial Statements –Highway Fund</i>		
Comparative Balance Sheet.....	B-1	41
Analysis of Changes in Unallocated Fund Balance.....	B-2	42
Comparative Statement of Revenues.....	B-3	43
Combined Summary of Allocation Accounts Showing Detail of Amounts Available, Expenditures and Disposition of Balances	B-4	44
Combined Statement of Expenditures by Character and Object	B-5	46
Debt Service Requirements to Maturity - Highways and Bridges	B-6	47
<i>Financial Statements – Other Special Revenue Funds</i>		
Comparative Balance Sheet.....	C-1	48
Analysis of Changes in Available Funds.....	C-2	50
Comparative Statement of Revenues.....	C-3	52
Combined Summary of Allocation Accounts Showing Detail of Amounts Available, Expenditures and Disposition of Balances	C-4	54
Combined Statement of Expenditures by Character and Object	C-5	66

STATE OF MAINE

INDEX TO THE BUDGETARY FINANCIAL STATEMENTS

Financial Statements – Capital Projects Funds

Comparative Balance Sheet.....	D-1	67
Combined Summary of Allocation Accounts Showing Detail of Amounts Available, Expenditures and Disposition of Balances	D-2	68
Debt Service Requirements to Maturity – Self-Liquidating Bonds	D-3	72

Financial Statements – Debt Service Funds

Comparative Balance Sheet.....	E-1	74
Comparative Statement of Revenues, Expenditures and Fund Equity.....	E-2	76

Financial Statements – General Long Term Debt Account Group

Comparative Balance Sheet.....	J-1	78
General Long- Term Obligations	J-2	79

EXHIBIT I

GOVERNMENTAL FUNDS

COMBINED BALANCE SHEET

For the Year Ended June 30, 2005
(Expressed in Thousands)

	Total (Memorandum Only)	General Fund	Highway Fund	Other Special Revenue	Capital Projects	Debt Service
ASSETS						
Equity in Treasurer's Cash Pool	\$ 418,035,304	\$ 17,715,043	\$ 78,603,688	\$ 303,418,303	\$ 15,796,043	\$ 2,502,227
Cash - Other	49,486,101	8,734,617	3,160,735	40,749	37,550,000	-
Accounts, Notes, and Grants Receivable, Net of Reserves for Uncollectible						
Accounts	253,073,219	217,024,749	20,833,254	15,215,217	-	-
Due from Other Funds	11,198,224	6,578,478	662	4,619,084	-	-
Working Capital Advances to Other Funds	17,984,686	1,219,000	16,765,686	-	-	-
Prepaid Expenses and Other Assets	25,257,437	5,081,911	162,095	20,013,431	-	-
TOTAL ASSETS	\$ 775,034,971	\$ 256,353,798	\$ 119,526,120	\$ 343,306,784	\$ 53,346,043	\$ 2,502,227
LIABILITIES AND EQUITY						
LIABILITIES						
Accounts Payable	\$ 60,486,363	\$ 14,794,434	\$ (76,519)	\$ 45,771,296	\$ (2,848)	\$ -
Other Liabilities	31,679,888	9,282,008	420,660	21,977,219	-	-
TOTAL LIABILITIES	92,166,251	24,076,442	344,141	67,748,516	(2,848)	-
EQUITY						
Reserved for Encumbrances	112,978,935	20,798,324	3,298,072	80,973,578	7,908,961	-
Reserved for Authorized Expenditures	388,034,326	57,711,085	90,298,621	194,584,690	45,439,930	-
Reserved for Utility Loans	88,542	-	88,542	-	-	-
Working Capital Advances to Other Funds	17,984,686	1,219,000	16,765,686	-	-	-
Designated for Other Purposes	71,815,088	71,815,088	-	-	-	-
Budget Stabilization Fund	47,071,215	47,071,215	-	-	-	-
Unappropriated Surplus	44,895,929	33,662,644	8,731,058	-	-	2,502,227
TOTAL EQUITY	682,868,721	232,277,356	119,181,979	275,558,268	53,348,891	2,502,227
TOTAL LIABILITIES AND EQUITY	\$ 775,034,971	\$ 256,353,798	\$ 119,526,120	\$ 343,306,784	\$ 53,346,043	\$ 2,502,227

EXHIBIT II

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF REVENUES, RESOURCES,
EXPENDITURES AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 2005

	Total	General Fund	Highway Fund
REVENUES			
Taxes			
Sales, Use and Service Provider Tax	\$ 1,033,595,454	\$ 941,221,839	\$ -
Individual Income Tax	1,345,416,105	1,277,637,955	-
Corporate Income Tax	142,791,922	135,862,913	-
Cigarette and Tobacco Tax	96,350,704	96,350,704	-
Inheritance and Estate Tax	32,255,727	32,255,727	-
Gasoline, Use Fuel and Motor Carrier Tax	224,033,122	-	220,484,728
Insurance Tax	93,325,936	75,669,053	-
Public Utilities Tax	50,515,368	25,403,214	-
Other Industry or Occupation Taxes	131,830,632	30,842,344	-
Real Estate Transfer Tax	32,995,284	24,113,439	-
Unorganized Territories Tax	17,263,407	10,622,666	-
Other	28,470,247	19,021,486	1,088,888
Total Taxes	3,228,843,909	2,669,001,339	221,573,617
From Federal Government	2,323,057,377	24,307,990	-
From Cities, Towns and Counties	9,945,091	1,768,145	-
From Private Sources	173,607,939	2,663,763	-
Service Charges for Current Services	234,561,333	81,126,025	4,987,804
Fines, Forfeitures and Penalties	43,800,082	35,506,972	1,518,580
Vehicle Registration and Drivers Licenses	87,801,200	-	87,801,200
Hunting, Fishing and Related Licenses and Fees	18,275,430	16,691,165	-
Transferred from Bureau of Alcoholic Beverages	(154,973)	(154,973)	-
Transferred from Lottery Commission	49,328,102	49,328,102	-
Transferred from Other Funds	42,543,207	24,232,767	-
Transferred for Revenue Sharing	(119,712,814)	(119,712,814)	-
Income from Investments	13,077,689	5,854,625	1,440,739
Other Revenues	13,094,233	231,947	8,756,216
Total Other Revenue	2,889,223,895	121,843,714	104,504,539
TOTAL REVENUES	6,118,067,804	2,790,845,053	326,078,155
OTHER FINANCING SOURCES (USES)			
Proceeds of General Obligation Bonds	144,325,000	-	-
Other	55,349,244	27,688,327	(1,410,337)
TOTAL REVENUES AND RESOURCES	6,317,742,047	2,818,533,380	324,667,818
EXPENDITURES			
Governmental Support & Operations	483,930,306	297,169,517	34,238,592
Arts, Heritage, and Cultural Enrichment	13,328,966	8,508,220	-
Business Licensing & Regulation	52,024,959	-	-
Economic Development & Workforce Training	177,525,659	41,755,759	-
Education	1,427,662,793	1,206,088,681	-
Health & Human Services	2,889,646,883	892,523,942	-
Justice & Protection	373,969,021	219,570,985	32,460,208
Natural Resources Development & Protection	184,554,097	68,922,132	30,192
Transportation Safety & Development	494,061,820	3,583,900	232,867,980
TOTAL EXPENDITURES	6,096,704,505	2,738,123,135	299,596,972
EXCESS REVENUES AND RESOURCES OVER (UNDER) EXPENDITURES	221,037,543	80,410,245	25,070,846
FUND EQUITY JULY 1, 2004	461,831,178	151,867,111	94,111,133
FUND EQUITY JUNE 30, 2005	\$ 682,868,721	\$ 232,277,356	\$ 119,181,979

Other Special Revenue	Capital Projects	Debt Service
\$ 92,373,614	\$ -	\$ -
67,778,150	-	-
6,929,009	-	-
-	-	-
-	-	-
3,548,393	-	-
17,656,883	-	-
25,112,154	-	-
100,988,289	-	-
8,881,845	-	-
6,640,741	-	-
8,359,873	-	-
<u>338,268,953</u>	<u>-</u>	<u>-</u>
2,298,749,386	-	-
8,176,945	-	-
170,944,177	-	-
148,447,504	-	-
6,774,530	-	-
-	-	-
1,584,265	-	-
-	-	-
-	-	-
18,310,440	-	-
-	-	-
2,152,602	-	3,629,723
3,938,543	17,922	149,605
<u>2,659,078,392</u>	<u>17,922</u>	<u>3,779,328</u>
2,997,347,345	17,922	3,779,328
	144,325,000	-
31,707,871	493	(2,637,111)
<u>3,029,055,216</u>	<u>144,343,415</u>	<u>1,142,218</u>
143,526,056	8,996,140	-
3,247,022	1,573,724	-
52,024,959	-	-
112,619,900	23,150,000	-
187,699,229	33,725,277	149,605
1,996,522,941	600,000	-
121,702,379	235,450	-
99,552,282	16,049,492	-
224,576,073	33,033,867	-
<u>2,941,470,842</u>	<u>117,363,951</u>	<u>149,605</u>
87,584,374	26,979,465	992,613
187,973,894	26,369,426	1,509,614
<u>\$ 275,558,268</u>	<u>\$ 53,348,891</u>	<u>\$ 2,502,227</u>

EXHIBIT III

GOVERNMENTAL FUNDS

**COMPARATIVE STATEMENT OF REVENUES, RESOURCES AND EXPENDITURES
GENERAL FUND, HIGHWAY FUND AND OTHER SPECIAL REVENUE FUNDS
ACTUAL VS BUDGET**

For the Year Ended June 30, 2005

	General Fund	
	Actual	Budget
REVENUES		
Taxes	\$ 2,669,001,339	\$ 2,638,399,482
From Federal Government	24,307,990	24,310,879
From Cities, Towns and Counties	1,768,145	2,630,000
From Private Sources	2,663,763	2,491,920
Service Charges for Current Services	81,126,025	81,933,867
Fines, Forfeits and Penalties	35,506,972	35,415,714
Vehicle Registration and Drivers' Licenses	-	-
Hunting, Fishing and Related Licenses and Fees	16,691,165	16,138,609
Transferred from Bureau of Alcoholic Beverages	(154,973)	-
Transferred from Lottery Commission	49,328,102	-
Contributions and Transfers from Other Funds	24,232,767	50,292,750
Transferred for Revenue Sharing	(119,712,814)	22,988,816
Income from Investments	5,854,625	(118,681,657)
Other Revenues	231,947	4,896,463
TOTAL REVENUES	<u>2,790,845,053</u>	<u>2,760,816,843</u>
OTHER FINANCING RESOURCES (USES)	<u>27,688,327</u>	<u>31,841,703</u>
TOTAL REVENUES AND RESOURCES	<u>2,818,533,380</u>	<u>2,792,658,546</u>
EXPENDITURES		
Governmental Support and Operations	297,169,517	311,434,485
Arts, Heritage and Cultural Enrichment	8,508,220	8,747,680
Business Licensing and Regulation	-	-
Economic Development and Workforce Training	41,755,759	46,654,717
Education	1,206,088,681	1,212,647,920
Health and Human Services	892,523,942	937,783,157
Justice and Protection	219,570,985	226,113,736
Natural Resources Development and Protection	68,922,132	73,101,454
Transportation Safety and Development	3,583,900	3,588,358
TOTAL EXPENDITURES	<u>2,738,123,135</u>	<u>2,820,071,507</u>
EXCESS RESOURCES OVER (UNDER) EXPENDITURES	80,410,245	(27,412,961)
FUND EQUITY JULY 1, 2004	151,867,111	151,867,111
FUND EQUITY JUNE 30, 2005	<u><u>\$ 232,277,356</u></u>	<u><u>\$ 124,454,150</u></u>

Highway Fund		Other Special Revenue Funds	
Actual	Budget	Actual	Budget
\$ 221,573,617	\$ 221,930,536	\$ 338,268,953	\$ 357,302,190
-	-	2,298,749,386	3,253,197,656
-	-	8,176,945	13,375,952
-	-	170,944,177	234,207,519
4,987,804	5,319,666	148,447,504	213,602,412
1,518,580	1,890,359	6,774,530	7,187,656
87,801,200	84,567,886	-	-
-	-	1,584,265	3,018,251
-	-	-	-
-	-	-	-
-	-	18,310,440	22,904,991
-	-	-	-
1,440,739	1,059,903	2,152,602	2,838,647
8,756,216	8,497,807	3,938,543	5,554,775
<u>326,078,155</u>	<u>323,266,157</u>	<u>2,997,347,345</u>	<u>4,113,190,049</u>
(1,410,337)	(6,681,440)	31,707,871	6,879,629
<u>324,667,818</u>	<u>316,584,717</u>	<u>3,029,055,216</u>	<u>4,120,069,678</u>
34,238,592	36,112,412	143,526,056	175,355,023
-	-	3,247,022	4,720,257
-	-	52,024,959	67,128,275
-	-	112,619,900	173,836,079
-	-	187,699,229	240,275,543
-	-	1,996,522,941	2,514,031,386
32,460,208	36,526,874	121,702,379	188,877,032
30,192	36,427	99,552,282	148,449,627
232,867,980	308,271,109	224,576,073	290,371,676
<u>299,596,972</u>	<u>380,946,822</u>	<u>2,941,470,842</u>	<u>3,803,044,898</u>
25,070,846	(64,362,105)	87,584,374	317,024,780
94,111,133	94,111,133	187,973,894	187,973,894
<u>\$ 119,181,979</u>	<u>\$ 29,749,028</u>	<u>\$ 275,558,268</u>	<u>\$ 504,998,674</u>

EXHIBIT IV

GOVERNMENTAL FUNDS

**COMBINED SUMMARY OF APPROPRIATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative
GOVERNMENTAL SUPPORT AND OPERATIONS		
Department of Audit	\$ 5,377,810	\$ 1,497,172
Executive Department		
Governor's Office	302,320	3,468,664
State Planning Office	5,054,752	2,267,638
Other	-	-
Total Executive Department	5,357,072	5,736,302
Department of Administrative and Financial Services		
Administrative	3,643,024	79,174,030
Division of Financial & Personnel Services	1,274,944	17,841,847
Employee Relations	1,140	697,391
Bureau of Accounts and Control	40,070	5,557,587
Bureau of the Budget	-	1,165,887
Bureau of General Services	1,970,778	14,565,242
Bureau of Revenue Services	2,393,297	30,398,848
Tax Relief Programs	4,045,268	38,656,145
Compensation and Benefit Plans	2,089,758	23,047,784
Bureau of Human Resources	201,161	1,773,588
State Employee Health Commission	583	-
Total Administrative and Financial Services	15,660,023	212,878,349
Legislature		
Legislature	6,297,871	23,304,145
Law and Legislative Reference Library	85,881	1,476,246
Office of Program Eval and Government Accountability	299,022	286,996
Secretary of State		
Elections and Commissions	5,498,960	2,697,460
Bureau of Motor Vehicles	5,194,512	31,199,831
State Archives	42,854	837,121
Treasurer of State		
Department Operations	17,933,277	1,206,337
Debt Service	1,509,122	75,810,059
Independent Agencies		
Maine Indian Tribal Commission	0	36,081
Other	-	430,667
Commission on Governmental Ethics & Elections Practices	1,615,308	166,507
Baxter Compensation Authority	872,079	6,000,000
TOTAL GOVERNMENTAL SUPPORT AND OPERATIONS	65,743,792	363,563,273

Revenues Transfers and Other Resources	Total Available	Expenditures	Unexpended Balance June 30, 2005	
			Lapsed	Carried
\$ 989,006	\$ 7,863,988	\$ 2,690,323	\$ 941	\$ 5,172,724
	-			
740,429	4,511,413	3,396,966	687,557	426,890
24,858,036	32,180,426	14,310,541	182,962	17,686,922
-	-	-	-	-
25,598,465	36,691,839	17,707,507	870,520	18,113,812
64,422	82,881,476	76,227,018	1,069,483	5,584,975
1,569,011	20,685,802	17,703,741	870,674	2,111,387
39,174	737,705	725,535	5,302	6,868
(9,702)	5,587,955	5,202,982	86,607	298,366
-	1,165,887	1,094,452	71,435	-
2,101,650	18,637,670	16,896,971	277,262	1,463,437
11,211,509	44,003,654	40,711,328	1,184,654	2,107,672
1,036,105	43,737,518	38,366,603	179,439	5,191,476
412,479	25,550,021	1,254,565	201,698	24,093,758
359,143	2,333,892	2,013,029	150,148	170,715
570,824	571,407	393,807	-	177,600
17,354,615	245,892,986	200,590,031	4,096,702	41,206,253
121,004	29,723,020	23,281,348	-	6,441,672
-	1,562,127	1,338,705	-	223,422
-	586,018	129,475	-	456,543
12,450,760	20,647,180	3,667,954	307,184	16,672,042
1,447,872	37,842,215	32,332,013	-	5,510,202
199,527	1,079,502	978,150	594	100,758
119,651,223	138,790,837	118,737,306	64,076	19,989,455
3,765,488	81,084,669	74,628,744	3,822,415	2,633,510
-	36,081	36,080	1	0
-	430,667	386,383	44,284	-
2,361,844	4,143,659	856,758	28,656	3,258,245
(14,629)	6,857,450	6,527,255	-	330,195
183,925,175	613,232,239	483,888,032	9,235,373	120,108,834

EXHIBIT IV

GOVERNMENTAL FUNDS

**COMBINED SUMMARY OF APPROPRIATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative
ECONOMIC DEVELOPMENT AND WORKFORCE TRAINING		
Department of Labor		
Administration	2,390,566	4,976,920
Bureau of Employment Services	(316,081)	932,284
Bureau of Labor Standards	2,039,883	8,772,166
Bureau of Rehabilitation Services	(613,496)	-
Bureau of Unemployment Compensation	(641,720)	-
Other	(695,677)	3,255,348
Total Department of Labor	2,163,475	17,936,718
Department of Economic and Community Development	2,802,135	12,341,626
Finance Authority of Maine	32,184	12,557,705
Lobster Promotion Council	20,313	-
Harness Racing Promotional Board	4,103	-
Centers for Innovation	-	156,853
Maine State Housing Authority	2,346,149	460,600
Maine Potato Board	68,445	-
Wild Blueberry Commission of Maine	95	-
Maine Science and Technology Foundation	380	-
TOTAL ECONOMIC DEVELOPMENT AND WORKFORCE TRAINING	7,437,279	43,453,502
EDUCATION		
Department of Education		
Administration	(48,932)	12,476,421
General Purpose Aid for Local Schools	8,385,049	734,536,621
Teachers Retirement	-	181,698,128
Other Local School Programs	3,001	2,000,000
Education in Unorganized Territories	3,250,770	11,107,086
Adult Education	46,417	4,977,534
Governor Baxter School for the Deaf	-	5,757,517
Other Education Programs	96,271	22,504,197
Total Department of Education	11,732,576	975,057,504
Independent Agencies		
University of Maine	5,759,718	179,971,418
Maine Community College System	122,515	41,472,054
Maine Maritime Academy	93,916	7,457,281
TOTAL EDUCATION	17,708,725	1,203,958,257

Revenues Transfers and Other Resources	Total Available	Expenditures	Unexpended Balance June 30, 2005	
			Lapsed	Carried
277,922	7,645,408	5,547,973	797	2,096,638
33,455,268	34,071,471	34,229,693	7	(158,229)
240,269	11,052,318	9,435,369	530,336	1,086,613
12,230,672	11,617,176	11,729,646	-	(112,470)
24,924,041	24,282,321	24,640,763	-	(358,442)
3,894,746	6,454,417	6,322,933	162	131,322
75,022,918	95,123,111	91,906,377	531,302	2,685,432
48,535,921	63,679,682	59,535,549	434,226	3,709,907
596,320	13,186,209	13,156,070	-	30,139
403,905	424,218	399,938	-	24,280
145,836	149,939	146,062	-	3,877
-	156,853	156,853	-	-
8,881,845	11,688,594	7,764,538	-	3,924,056
644,764	713,209	581,259	-	131,950
893,062	893,157	879,016	-	14,141
-	380	-	-	380
135,124,571	186,015,352	174,525,662	965,528	10,524,162
-	-	-	-	-
174,954,039	187,381,528	184,709,082	276,334	2,396,112
25,387,115	768,308,785	753,143,606	2,558,474	12,606,705
-	181,698,128	181,698,128	-	-
-	2,003,001	1,954,988	45,012	3,001
446,381	14,804,237	10,374,807	2,400,000	2,029,430
2,033,875	7,057,826	7,014,838	1	42,987
-	5,757,517	5,757,517	-	-
4,566,561	27,167,029	27,156,005	6,078	4,946
207,387,971	1,194,178,051	1,171,808,971	5,285,899	17,083,181
17,930,461	203,661,597	199,664,191	-	3,997,406
7,167,204	48,761,773	42,441,385	-	6,320,388
(93,916)	7,457,281	7,457,281	-	-
232,391,720	1,454,058,702	1,421,371,828	5,285,899	27,400,975

EXHIBIT IV

GOVERNMENTAL FUNDS

**COMBINED SUMMARY OF APPROPRIATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative
ARTS, HERITAGE AND CULTURAL ENRICHMENT		
Maine Commission for Women	146	-
Maine State Museum	260,141	1,564,957
Maine State Cultural Affairs Council	32,741	-
Maine Historic Preservation Commission	104,357	317,420
Maine State Library	1,636,331	3,529,241
Maine Arts Commission	187,687	814,603
Maine Humanities Council	-	70,971
Maine Historical Society	-	57,529
New Century Program	-	100,000
Maine Public Broadcasting Corporation	-	2,280,138
TOTAL ARTS, HERITAGE AND CULTURAL ENRICHMENT	2,221,403	8,734,859
NATURAL RESOURCES DEVELOPMENT AND PROTECTION		
Department of Agriculture, Food and Rural Resources	6,076,486	9,033,432
Department of Conservation		
Central Administration	180,401	1,534,009
Bureau of Forestry	2,845,338	11,635,405
Bureau of Geology	559,207	1,062,236
Land Use Regulation Commission	13,964	1,872,639
Bureau of Parks and Lands	6,382,258	6,509,061
Total Department of Conservation	9,981,168	22,613,350
Department of Environmental Protection		
Administration	-	393,075
Land, Water & Air Quality Programs	2,256,067	5,635,218
Waste Management & Pollution Control	2,916,588	389,233
Hazardous Waste Mgmt Programs	19,499,142	-
Other	1,532,478	-
Total Department of Environmental Protection	26,204,275	6,417,526
Department of Inland Fisheries and Wildlife		
Administrative Services	2,163,885	3,114,988
License & Registration	263,770	2,114,036
Resource Management	4,148,884	4,686,415
Warden Services	1,188,541	12,687,882
Public Information and Education	626,474	1,026,259
Maine Outdoor Heritage Fund Board	995,870	-
Total Department of Inland Fisheries and Wildlife	9,387,424	23,629,580
Department of Marine Resources	4,409,919	9,855,342

Revenues Transfers and Other Resources	Total Available	Expenditures	Unexpended Balance June 30, 2005	
			Lapsed	Carried
-	146	-	-	146
390,953	2,216,051	1,881,299	347	334,405
1,000	33,741	9,971	-	23,770
886,873	1,308,650	1,193,098	32	115,520
1,467,752	6,633,324	5,482,729	118,642	1,031,953
795,859	1,798,149	1,523,171	23,552	251,426
-	70,971	70,971	-	-
-	57,529	57,529	-	-
-	100,000	35,060	-	64,940
795,000	3,075,138	3,075,138	-	-
4,337,437	15,293,699	13,328,966	142,573	1,822,160
14,538,327	29,648,245	24,298,224	417,335	4,932,686
401,323	2,115,733	1,711,026	34,660	370,047
2,426,296	16,907,039	12,765,866	336,164	3,805,009
1,011,712	2,633,155	1,909,363	10,156	713,636
(1,500)	1,885,103	1,747,703	87,525	49,875
16,050,549	28,941,868	20,548,001	27,380	8,366,487
19,888,380	52,482,898	38,681,959	495,885	13,305,054
-	393,075	392,326	749	-
15,261,141	23,152,426	19,428,231	34,852	3,689,343
4,892,211	8,198,032	6,177,763	3,101	2,017,168
26,408,013	45,907,155	24,411,550	-	21,495,605
5,684,361	7,216,839	12,761,759	-	(5,544,920)
52,245,726	84,867,527	63,171,629	38,702	21,657,196
468,684	5,747,557	3,180,216	-	2,567,341
1,137,304	3,515,110	2,561,986	-	953,124
10,236,916	19,072,215	15,718,273	-	3,353,942
241,485	14,117,908	13,389,500	-	728,408
596,876	2,249,609	1,738,034	-	511,575
362,351	1,358,221	336,493	-	1,021,728
13,043,616	46,060,620	36,924,502	-	9,136,118
7,331,893	21,597,154	16,310,656	246,300	5,040,198

EXHIBIT IV

GOVERNMENTAL FUNDS**COMBINED SUMMARY OF APPROPRIATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative
Independent Agencies		
Advisory Board for Licensure of Water Treatment Plant Ops	20,247	35,500
Baxter State Park Authority	99,740	24,918
Saco River Corridor Commission	2,801	53,537
Atlantic Salmon Commission	767,687	636,712
Other	-	25,000
Total Independent Agencies	890,475	775,667
Other	-	-
TOTAL NATURAL RESOURCES DEVELOPMENT AND PROTECTION	56,949,747	72,324,897
HEALTH AND HUMAN SERVICES		
Department of Human Services		
Administration	1,355,838	14,070,616
Bureau of Family Independence - Central	20,186,940	71,636,670
Bureau of Health	4,555,814	7,891,613
Bureau of Child and Family Services	5,780,413	89,592,226
Bureau of Medical Services	(85,830,813)	453,831,581
Bureau of Elder and Adult Services	1,007,624	12,222,481
Division of Community and Family	208,624	5,082
Division of Disability Determination Services	10,728	-
Community Services Center	344,306	1,856,973
Other	326,829	110,000
Total Department of Human Services	(52,053,697)	651,217,242
Department of Behavioral and Developmental Services		
Departmental Operations	258,536	7,807,915
Division of Mental Health	3,594,573	68,827,525
Division of Mental Retardation	1,251,199	110,491,260
Bureau of Children with Special Needs (BDS)	944,248	47,779,097
Office of Advocacy	-	925,204
Augusta Mental Health Institute	3,903,238	10,275,786
Bangor Mental Health Institute	1,576,538	10,858,897
Freeport Towne Square	8,505	1,241,996
Elizabeth Levinson Center	20,989	2,915,807
Aroostook Residential Center	25,728	1,274,257
Office of Substance Abuse	408,644	8,543,248
Other	159,346	213,185
Total Department of Behavioral and Developmental Services	12,151,544	271,154,177

Revenues Transfers and Other Resources	Total Available	Expenditures	Unexpended Balance June 30, 2005	
			Lapsed	Carried
46,499	102,246	68,506	-	33,740
2,870,093	2,994,751	2,844,833	-	149,918
43,975	100,313	100,313	-	-
1,001,238	2,405,637	2,128,472	123	277,042
-	25,000	25,000	-	-
3,961,805	5,627,947	5,167,124	123	460,700
-	-	-	-	-
111,009,747	240,284,391	184,554,094	1,198,345	54,531,952
14,220,952	29,647,406	28,805,970	402,647	438,789
209,551,684	301,375,294	273,847,111	1,413,467	26,114,716
73,432,231	85,879,658	82,506,368	211,769	3,161,521
69,017,423	164,390,062	157,759,512	2,007,923	4,622,627
1,588,454,264	1,956,455,032	1,964,276,553	130,200	(7,951,721)
7,996,149	21,226,254	19,713,318	793,920	719,016
2,847,081	3,060,787	2,901,770	-	159,017
7,912,087	7,922,815	7,908,172	-	14,643
3,282,652	5,483,931	5,332,675	55,413	95,843
588,463	1,025,292	770,090	-	255,202
1,977,302,986	2,576,466,531	2,543,821,539	5,015,339	27,629,653
3,634,111	11,700,562	11,121,856	442,305	136,401
7,970,831	80,392,929	74,829,494	285,740	5,277,695
(415,404)	111,327,055	106,963,822	852,393	3,510,840
1,182,078	49,905,423	47,486,330	1,083,520	1,335,573
-	925,204	888,024	37,180	-
15,786,150	29,965,174	27,914,132	-	2,051,042
13,889,137	26,324,572	23,963,418	130,875	2,230,279
67,038	1,317,539	1,305,091	4,890	7,558
(60,381)	2,876,415	2,833,179	41,787	1,449
(1,258,243)	41,742	16,012	25,730	-
18,995,002	27,946,894	27,110,446	99,718	736,730
3,933,769	4,306,300	4,109,442	-	196,858
63,724,088	347,029,809	328,541,246	3,004,138	15,484,425

EXHIBIT IV

GOVERNMENTAL FUNDS

**COMBINED SUMMARY OF APPROPRIATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative
Maine Health Data Organization	372,723	-
Dirigo Health	52,174,343	-
Board of the Maine Children's Trust Incorporated	33,834	-
Board of Trustees of the Maine Veterans' Homes	-	-
TOTAL HEALTH AND HUMAN SERVICES	12,678,747	922,371,419
JUSTICE AND PROTECTION		
Department of Corrections		
Administration	6,673,014	23,109,709
Division of Probation and Parole	24,795	7,386,056
Juvenile Community Corrections	1,122,741	9,287,918
State Prison	107,133	32,729,864
Maine Correctional Center	222,246	19,677,621
Downeast Correctional Facility	55,048	4,978,165
Charleston Correctional Facility	19,064	2,142,067
Mountain View Youth Development Center	52,263	12,615,225
Long Creek Youth Development Center	231,354	14,297,924
Total Department of Corrections	8,507,658	126,224,549
Department of Defense, Veterans and Emergency Mgmt.		
Administration	915,767	194,841
Military Bureau	1,908,842	2,329,843
Bureau of Maine Veterans' Services	344,956	1,663,413
Maine Emergency Management Agency	1,108,429	653,924
Total Department of Defense, Veterans and Emergency Mgmt.	4,277,994	4,842,021
Department of Public Safety		
Administration	497,134	1,121,564
Bureau of State Police	2,143,997	49,800,249
Emergency Services Communication Bureau	2,203	-
Bureau of Capitol Security	-	538,942
Maine Criminal Justice Academy	1,154,410	200,656
Bureau of Liquor Enforcement	42,066	764,938
Office of the State Fire Marshal	2,923,135	-
Maine Drug Enforcement Agency	474,764	860,405
Bureau of Highway Safety	356,543	462,306
Emergency Medical Services	305,269	1,109,219
Gambling Control Board	-	654,468
Total Department of Public Safety	7,899,521	55,512,747

Revenues Transfers and Other Resources	Total Available	Expenditures	Unexpended Balance June 30, 2005	
			Lapsed	Carried
1,228,123	1,600,846	1,198,823	-	402,023
3,078,806	55,253,149	16,053,809	-	39,199,340
38,226	72,060	31,466	-	40,594
-	-	149,605	-	(149,605)
2,045,372,229	2,980,422,395	2,889,796,488	8,019,477	82,606,430
2,087,701	31,870,424	28,636,436	6,255	3,227,733
(192,782)	7,218,069	7,085,597	27,922	104,550
(206,169)	10,204,490	9,673,800	5,886	524,804
1,566,288	34,403,285	34,027,508	234,476	141,301
575,359	20,475,226	20,067,301	95,822	312,103
183,205	5,216,418	5,142,080	36,176	38,162
371,380	2,532,511	2,500,696	9,820	21,995
6,131	12,673,619	12,567,811	66,215	39,593
(125,711)	14,403,567	13,786,543	467,504	149,520
4,265,402	138,997,609	133,487,772	950,076	4,559,761
42,690,551	43,801,159	43,792,073	8,186	900
12,496,776	16,735,461	15,555,661	120,381	1,059,419
163,903	2,172,272	1,787,380	63,153	321,739
23,088,752	24,851,105	23,942,348	1,293	907,464
78,439,982	87,559,997	85,077,462	193,013	2,289,522
4,605,651	6,224,349	3,045,241	34,853	3,144,255
9,055,313	60,999,559	54,362,551	4,116,889	2,520,119
(2,203)	-	-	-	-
(2,864)	536,078	499,352	36,260	466
1,689,878	3,044,944	1,474,552	5,038	1,565,354
5,746	812,750	685,562	75,686	51,502
4,126,130	7,049,265	3,456,419	-	3,592,846
1,877,826	3,212,995	2,811,357	5,125	396,513
1,369,996	2,188,845	1,747,597	47,006	394,242
603,573	2,018,061	1,664,315	12,478	341,268
-	654,468	428,837	141,095	84,536
23,329,046	86,741,314	70,175,783	4,474,430	12,091,101

EXHIBIT IV

GOVERNMENTAL FUNDS

**COMBINED SUMMARY OF APPROPRIATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative
Attorney General	477,939	13,854,719
Judicial Department	1,919,599	54,064,488
Maine Criminal Justice Commission	-	17,048
Maine Fire Protection Services Commission	1,766	13,739
Maine Human Rights Commission	395,813	487,624
Pine Tree Legal Assistance	-	136,261
TOTAL JUSTICE AND PROTECTION	23,480,290	255,153,196
BUSINESS LICENSING AND REGULATION		
Office of Consumer Credit Regulation	1,933,352	-
Bureau of Insurance	14,387,691	-
Bureau of Financial Institutions	1,704,338	-
Division of Administrative Services	2,775,796	-
Office of Licensing and Registration	11,410,612	-
Office of Securities	3,553,147	-
State Board of Optometry	70,100	-
Board of Osteopathic Licensure	174,370	-
Board of Dental Examiners	159,742	-
State Board of Registration for Professional Engineers	338,720	-
Board of Licensure in Medicine	670,997	-
State Board of Nursing	908,920	-
(Office of) Public Advocate	390,822	-
Public Utilities Commission		
Administration	10,100,004	-
Emergency Services Communication Bureau	7,734,445	-
Total Public Utilities Commission	17,834,449	-
Workers' Compensation Board	6,664,688	-
TOTAL BUSINESS LICENSING AND REGULATION	62,977,744	-
TRANSPORTATION SAFETY AND DEVELOPMENT		
Bureau of Maintenance and Operations	16,672,802	166,340,346
Bureau of Project Development	45,707,235	82,427,734
Bureau of Public Trans	1,263,506	504,719
Bureau of Finance & Administration (Trans)	806,395	13,727,849
Air Transportation	742,427	232,883
Ferry Service/Ports & Marine	2,641,767	2,509,715
Rail/Van Pool	4,409,980	840,752
Callahan Mine Site Restoration	-	-
TOTAL TRANSPORTATION SAFETY AND DEVELOPMENT	72,244,112	266,583,998
TOTAL GOVERNMENTAL FUNDS	321,441,839	3,136,143,401

Revenues Transfers and Other Resources	Total Available	Expenditures	Unexpended Balance June 30, 2005	
			Lapsed	Carried
10,652,258	24,984,916	24,922,002	33,134	29,780
5,589,419	61,573,506	59,334,611	222,791	2,016,104
-	17,048	17,048	-	-
-	15,505	4,125	11,380	-
328,916	1,212,353	813,953	2,570	395,830
-	136,261	136,261	-	-
122,605,023	401,238,509	373,969,017	5,887,394	21,382,098
1,195,289	3,128,641	977,614	-	2,151,027
6,486,852	20,874,543	6,972,719	-	13,901,824
1,718,869	3,423,207	1,672,587	-	1,750,620
2,591,620	5,367,416	2,955,420	-	2,411,996
5,834,686	17,245,298	5,082,576	-	12,162,722
1,404,863	4,958,010	985,314	-	3,972,696
57,012	127,112	41,243	-	85,869
171,801	346,171	150,612	-	195,559
294,598	454,340	267,687	-	186,653
27,283	366,003	188,587	-	177,416
1,175,869	1,846,866	1,140,458	-	706,408
558,128	1,467,048	557,407	-	909,641
2,052,209	2,443,031	1,674,738	-	768,293
15,789,839	25,889,843	14,173,077	-	11,716,766
7,402,540	15,136,985	6,857,083	-	8,279,902
23,192,379	41,026,828	21,030,160	-	19,996,668
8,938,679	15,603,367	8,327,837	-	7,275,530
55,700,137	118,677,881	52,024,959	-	66,652,922
4,062,154	187,075,302	160,890,377	-	26,184,925
228,979,787	357,114,756	292,524,175	-	64,590,581
7,439,310	9,207,535	6,836,951	-	2,370,584
4,118,396	18,652,640	16,318,875	1,473,737	860,028
4,240,592	5,215,902	4,431,789	2,232	781,881
7,844,731	12,996,213	4,551,452	-	8,444,761
12,571,289	17,822,021	8,411,339	754	9,409,928
750,000	750,000	96,853	-	653,147
270,006,259	608,834,369	494,061,811	1,476,723	113,295,835
3,160,472,298	6,618,057,537	6,087,520,857	32,211,312	498,325,368

EXHIBIT IV

G O V E R N M E N T A L F U N D S**COMBINED SUMMARY OF APPROPRIATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative
DETAIL OF FUNDS		
General Fund	54,348,280	2,800,293,371
Highway Fund	61,943,597	335,850,030
Other Special Revenue Funds	176,328,214	-
Capital Projects Fund	28,821,748	-
TOTAL DETAIL OF FUNDS	\$ 321,441,839	\$ 3,136,143,401

Revenues Transfers and Other Resources	Total Available	Expenditures	Unexpended Balance June 30, 2005	
			Lapsed	Carried
(10,633,156)	2,844,008,495	2,738,123,134	27,375,959	78,509,402
235,391	398,029,018	299,596,971	4,835,353	93,596,694
3,029,263,465	3,205,591,678	2,941,428,569	-	264,163,109
141,606,598	170,428,346	\$108,372,183	-	62,056,163
\$ 3,160,472,298	\$ 6,618,057,537	\$ 6,087,520,857	\$ 32,211,312	\$ 498,325,368

EXHIBIT A-1

GENERAL FUND

COMPARATIVE BALANCE SHEET

	For the Years Ended June 30,	
	2005	2004
ASSETS		
Equity in Treasurer's Cash Pool	\$ 17,715,043	\$ (77,118,901)
Cash - Other	8,734,617	8,988,917
Accounts Receivable		
Tax Accounts	364,482,437	339,597,125
Other	38,466,832	32,150,024
Total Accounts Receivable	402,949,269	371,747,148
Less Allowance for Possible Losses	185,924,520	164,243,561
Net Accounts Receivable	217,024,749	207,503,587
Due from Other Funds	6,578,478	6,200,319
Working Capital Advances to Other Funds	1,219,000	1,136,000
Other Assets	5,081,911	6,989,459
TOTAL ASSETS	\$ 256,353,798	\$ 153,699,381
LIABILITIES AND EQUITY		
LIABILITIES		
Accounts Payable	\$ 14,794,434	\$ (1,182,464)
Due to Other Funds	-	-
Other Liabilities	9,282,008	3,014,734
TOTAL LIABILITIES	24,076,442	1,832,270
EQUITY		
Reserved for:		
Encumbrances	20,798,324	18,422,451
Authorized Expenditures	57,711,085	36,542,669
State Contingent Account	350,000	350,000
Operating Capital	23,093,792	16,532,953
Revenue Reserve	-	-
Budget Stabilization Fund	47,071,215	33,158,244
Retirement Allowance	13,121,679	22,486,561
Loan Insurance	1,000,000	1,000,000
Working Capital Advances	1,219,000	1,136,000
TIFs	3,057,220	1,873,251
Other	31,192,397	5,492,505
Total Reserves	198,614,712	136,994,633
Unappropriated Equity	33,662,644	14,872,478
TOTAL EQUITY	232,277,356	151,867,111
TOTAL LIABILITIES AND EQUITY	\$ 256,353,798	\$ 153,699,381

EXHIBIT A-2

GENERAL FUND**ANALYSIS OF CHANGES IN UNAPPROPRIATED FUND BALANCE**

	For the Years Ended June 30,	
	2005	2004
BALANCE at BEGINNING of YEAR	\$14,872,478	\$28,936,649
ADJUSTMENT of PRIOR YEAR TRANSACTIONS	2,337,166	1,744,089
	<u>17,209,644</u>	<u>30,680,738</u>
ADDITIONS:		
Revenues	2,790,845,053	2,683,539,557
Appropriation of Balances Carried Forward		
Beginning of Year (adjusted)	54,965,120	50,393,574
Transfers (to)/from Other Funds (net)	21,743,787	(48,676,111)
TOTAL ADDITIONS	<u>2,867,553,960</u>	<u>2,685,257,020</u>
DEDUCTIONS:		
Expenditures	2,738,123,135	2,584,232,096
Appropriation Balances		
Carried Forward at End of Year	78,509,409	54,965,119
Transfers from Rainy Day Fund Reserve		0
Transfers to Budget Stabilization	13,121,679	22,486,561
Reserve for Other Purposes		4,345,662
DECD Microenterprise	315,000	0
Restore Contingent	349,219	306,000
Reserve for Loan Insurance	1,000,000	1,000,000
Reserve for Retirement Allowance	13,121,679	22,486,561
Transfer to Reserve for Operating Capital	6,560,839	11,243,281
TOTAL DEDUCTIONS	<u>2,851,100,960</u>	<u>2,701,065,280</u>
BALANCE at END of YEAR	<u><u>\$33,662,644</u></u>	<u><u>\$14,872,478</u></u>

EXHIBIT A-3

GENERAL FUND**COMPARATIVE STATEMENT OF REVENUES**

	For the Years Ended June 30,		
	2005	2004	2005 Budget
TAXES			
Sales and Use Tax	\$ 941,221,839	\$ 917,243,245	\$ 943,910,000
Income Taxes			
Individual Income Tax	1,277,637,955	1,164,070,490	1,267,180,674
Corporate Income Tax	135,862,913	111,616,051	123,300,647
Cigarette and Tobacco Tax	96,350,704	96,604,646	96,019,864
Inheritance and Estate Tax	32,255,727	32,075,501	31,542,767
Other Industry or Occupation Taxes:			
Insurance Tax	75,669,053	72,206,053	69,615,872
Public Utilities	25,403,214	27,991,188	25,300,000
Pari-Mutuels	961,495	1,036,539	1,014,900
Other	29,880,848	18,477,023	27,831,138
Property Taxes			
Real Estate Transfer Tax	24,113,439	22,196,221	23,306,346
Unorganized Territories Tax	10,622,666	10,709,308	10,580,086
Other Taxes	19,021,486	18,941,251	18,797,188
TOTAL TAXES	2,669,001,339	2,493,167,516	2,638,399,482
 INTERGOVERNMENTAL REVENUES			
Federal Government	24,307,990	23,138,061	24,310,879
Cities, Towns and Counties	1,768,145	5,893,998	2,630,000
REVENUE from PRIVATE SOURCES	2,663,763	4,039,413	2,491,920
CHARGES for CURRENT SERVICES	81,126,025	110,827,032	81,933,867
FINES, FORFEITS and PENALTIES	35,506,972	38,219,375	35,415,714
HUNTING, FISHING and related LICENSES and FEES	16,691,165	16,898,278	16,138,609
TRANSFERS from OTHER FUNDS			
Alcoholic Beverages	(154,973)	27,182,743	0
Lottery	49,328,102	41,272,645	50,292,750
Other Funds	24,232,767	31,545,031	22,988,816
TRANSFERRED to REVENUE SHARING	(119,712,814)	(111,464,335)	(118,681,657)
INCOME from INVESTMENTS	5,854,625	2,310,207	4,896,463
MISCELLANEOUS	231,947	509,594	122,600
TOTAL REVENUES	\$ 2,790,845,053	\$ 2,683,539,557	\$ 2,760,939,443



GENERAL FUND

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES AND DISPOSITION OF BALANCES

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative Appropriations	Transfers In/(Out)
GOVERNMENTAL SUPPORT AND OPERATIONS			
Department of Audit	-	1,497,172	(2,240)
Executive Department			
Governor's Office	11,327	3,468,664	(10,238)
State Planning Office	423,302	2,267,638	2,000
Total Executive Department	434,629	5,736,302	(8,238)
Department of Administrative and Financial Services			
Administrative	375,420	75,598,418	
Division of Financial & Personnel Services	-	17,841,847	(5,613)
Employee Relations	1,140	697,391	39,174
Office of the State Controller	19,670	5,557,587	(9,702)
Bureau of the Budget	-	1,165,887	
Bureau of General Services	1,219,922	12,331,342	(239,849)
Bureau of Revenue Services	1,562,317	30,398,848	(635,000)
Tax Relief Programs	-	38,656,145	
Compensation and Benefit Plans	2,089,758	23,047,784	412,479
Bureau of Human Resources	2,246	1,773,588	(3,343)
State Employee Health Commission	-	-	
Total Administrative and Financial Services	5,270,473	207,068,837	(441,854)
Legislature			
Legislature	6,147,687	23,304,145	
Law and Legislative Reference Library	85,881	1,476,246	-
Office of Program Eval and Government Accountability	299,022	286,996	
Secretary of State			
Elections and Commissions	17,242	2,697,460	(6,478)
Bureau of Motor Vehicles			
State Archives	3,163	837,121	1,100
Treasurer of State			
Department Operations	156	1,206,337	
Debt Service	-	75,810,059	2,641,100
Independent Agencies			
Maine Indian Tribal Commission	-	36,081	-
Other		430,667	-
Commission on Governmental Ethics & Elections Practices	482	166,507	-
Baxter Compensation Authority	-	6,000,000	-
TOTAL GOVERNMENTAL SUPPORT AND OPERATIONS	12,258,736	326,553,930	2,183,390
ECONOMIC DEVELOPMENT AND WORKFORCE TRAINING			
Department of Labor			
Administration	-	-	-
Bureau of Employment Services	1,934,096	4,976,920	12,500
Bureau of Labor Standards	-	932,284	(5,000)
Bureau of Rehabilitation Services	636,696	8,772,166	(2,009,345)
Bureau of Unemployment Compensation			
Other	-	3,255,348	1,519
Total Department of Labor	2,570,792	17,936,718	(2,000,326)
Department of Economic and Community Development	1,089,740	12,341,626	370,719

Total Available	Expenditures	Unexpended Balances - June 30, 2005		
		Lapsed	Encumbrances Carried	Unencumbered Balances
1,494,932	1,493,991	941	-	-
3,469,753	2,771,234	687,557	5,962	5,000
2,692,940	2,249,981	182,962	259,997	(0)
6,162,693	5,021,215	870,520	265,959	5,000
75,973,838	75,022,796	951,042		-
17,836,234	15,528,577	870,674		1,436,983
737,705	725,535	5,302	6,868	-
5,567,555	5,202,982	86,607	27,966	250,000
1,165,887	1,094,452	71,435		-
13,311,415	12,447,900	190,558	212,262	460,695
31,326,165	29,108,928	1,184,654	1,032,583	-
38,656,145	38,366,603	179,439		110,103
25,550,021	1,254,565	201,698		24,093,758
1,772,491	1,605,573	150,148	16,770	-
-		-	-	-
211,897,456	180,357,911	3,891,557	1,296,449	26,351,539
29,451,832	23,276,239	-		6,175,593
1,562,127	1,338,705	-	-	223,422
586,018	129,475	-	-	456,543
2,708,224	2,396,499	307,184	4,541	-
-				-
841,384	840,050	594	740	-
1,206,493	1,125,892	64,076	16,525	-
78,451,159	74,628,744	3,822,415		-
36,081	36,080	1	-	-
430,667	386,383	44,284	-	-
166,989	138,333	28,656	-	-
6,000,000	6,000,000	-	-	-
340,996,056	297,169,517	9,030,228	1,584,214	33,212,097
-	-	-	-	-
6,923,516	4,974,398	797	1,285,808	662,513
927,284	926,672	7	605	-
7,399,517	6,825,904	530,336	43,277	-
-				-
3,256,867	3,256,703	162	2	-
18,507,184	15,983,677	531,302	1,329,692	662,513
13,802,085	12,596,924	434,226	662,208	108,727

GENERAL FUND

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES AND DISPOSITION OF BALANCES

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative Appropriations	Transfers In/(Out)
Finance Authority of Maine	-	12,557,705	-
Lobster Promotion Council	-	-	-
Harness Racing Promotional Board	-	-	-
Centers for Innovation	-	156,853	-
Maine State Housing Authority	-	460,600	-
Maine Potato Board	-	-	-
Wild Blueberry Commission of Maine	-	-	-
Maine Science and Technology Foundation	-	-	-
TOTAL ECONOMIC DEVELOPMENT AND WORKFORCE TRAINING	3,660,532	43,453,502	(1,629,607)
EDUCATION			
Department of Education			
Administration	176,537	12,476,421	12,471
General Purpose Aid for Local Schools	8,266,284	734,536,621	(15,000)
Teachers Retirement	-	181,698,128	-
Other Local School Programs	3,001	2,000,000	-
Education in Unorganized Territories	3,122,055	11,107,086	-
Adult Education	40,825	4,977,534	-
Governor Baxter School for the Deaf	-	5,757,517	-
Other Education Programs	93,574	22,504,197	20,000
Total Department of Education	11,702,276	975,057,504	17,471
Independent Agencies			
University of Maine	-	179,971,418	(67,719)
Maine Community College System	-	41,472,054	-
Maine Maritime Academy	-	7,457,281	-
TOTAL EDUCATION	11,702,276	1,203,958,257	(50,248)
ARTS, HERITAGE AND CULTURAL ENRICHMENT			
Maine Commission for Women	-	-	-
Maine State Museum	10,787	1,564,957	-
Maine State Cultural Affairs Council	-	-	-
Maine Historic Preservation Commission	1,500	317,420	-
Maine State Library	4,285	3,529,241	-
Maine Arts Commission	134	814,603	-
Maine Humanities Council	-	70,971	-
Maine Historical Society	-	57,529	-
New Century Program	-	100,000	-
Maine Public Broadcasting Corporation	-	2,280,138	-
TOTAL ARTS, HERITAGE AND CULTURAL ENRICHMENT	16,706	8,734,859	-
NATURAL RESOURCES DEVELOPMENT AND PROTECTION			
Department of Agriculture, Food and Rural Resources	401,623	9,033,432	(413,604)
Department of Conservation			
Central Administration	-	1,534,009	(187,120)
Bureau of Forestry	1,752,711	11,635,405	(10,500)
Bureau of Geology	1,842	1,062,236	8,326
Land Use Regulation Commission	13,334	1,872,639	(1,500)

Total Available	Expenditures	Unexpended Balances - June 30, 2005		
		Lapsed	Encumbrances Carried	Unencumbered Balances
12,557,705	12,557,705	-	-	-
-	-	-	-	-
-	-	-	-	-
156,853	156,853	-	-	-
460,600	460,600	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
45,484,427	41,755,759	965,528	1,991,900	771,240
12,665,429	11,949,094	276,334	440,001	-
742,787,905	738,355,049	2,558,474	425,233	1,449,149
181,698,128	181,698,128	-	-	-
2,003,001	1,954,988	45,012	-	3,001
14,229,141	9,928,867	2,400,000	291,334	1,608,940
5,018,359	5,000,311	1	18,047	-
5,757,517	5,757,517	-	-	-
22,617,771	22,611,693	6,078	-	-
986,777,251	977,255,647	5,285,899	1,174,615	3,061,090
179,903,699	179,903,699	-	-	-
41,472,054	41,472,054	-	-	-
7,457,281	7,457,281	-	-	-
1,215,610,285	1,206,088,681	5,285,899	1,174,615	3,061,090
-	-	-	-	-
1,575,744	1,550,279	347	25,118	-
-	-	-	-	-
318,920	318,888	32	-	-
3,533,526	3,405,940	118,642	4,559	4,385
814,737	789,415	23,552	1,771	-
70,971	70,971	-	-	-
57,529	57,529	-	-	-
100,000	35,060	-	64,940	-
2,280,138	2,280,138	-	-	-
8,751,565	8,508,220	142,573	96,388	4,385
9,021,451	8,279,386	417,335	106,113	218,617
1,346,889	1,312,219	34,660	10	-
13,377,616	10,410,553	336,164	30,763	2,600,136
1,072,404	1,062,248	10,156	-	-
1,884,473	1,747,703	87,525	49,245	-

GENERAL FUND

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES AND DISPOSITION OF BALANCES

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative Appropriations	Transfers In/(Out)
Bureau of Parks and Lands	5,985	6,509,061	
Total Department of Conservation	1,773,872	22,613,350	(190,794)
Department of Environmental Protection			
Administration	-	393,075	-
Land, Water & Air Quality Programs	146,638	5,598,791	(31,335)
Waste Management & Pollution Control	-	389,233	44,000
Other	-	-	-
Total Department of Environmental Protection	146,638	6,381,099	12,665
Department of Inland Fisheries and Wildlife			
Administrative Services	774,260	3,114,988	(186,900)
License & Registration	43,381	2,114,036	729,739
Resource Management	80,174	4,686,415	(63,649)
Warden Services	91,151	12,687,882	(360,721)
Public Information and Education	19,908	1,026,259	(118,469)
Maine Outdoor Heritage Fund Board	-	-	-
Total Department of Inland Fisheries and Wildlife	1,008,874	23,629,580	-
Department of Marine Resources	153,230	9,855,342	(27,830)
Independent Agencies			
Atlantic States Marine Fish Commission	-	35,500	-
St. Croix International Waterway Commission	-	24,918	-
Saco River Corridor Commission	-	53,537	-
Atlantic Salmon Commission	27,000	636,712	-
Other	-	25,000	-
Total Independent Agencies	27,000	775,667	-
Other	-		-
TOTAL NATURAL RESOURCES DEVELOPMENT AND PROTECTION	3,511,237	72,288,470	(619,563)
HEALTH AND HUMAN SERVICES			
Department of Human Services			
Administration	10,251	14,070,616	(396,789)
Bureau of Family Independence - Central	3,199,973	71,636,670	(4,924,906)
Bureau of Health	148,670	7,891,613	(14,331)
Bureau of Child and Family Services	4,527,550	89,592,226	3,657,950
Bureau of Medical Services	3,627,376	453,831,581	(7,750,200)
Bureau of Elder and Adult Services	661,996	12,222,481	(351,294)
Division of Community and Family	-	5,082	-
Division of Disability Determination Services	-		-
Community Services Center	-	1,856,973	(6,734)
Public Drinking Water Fund	-	110,000	-
Total Department of Human Services	12,175,816	651,217,242	(9,786,304)
Department of Behavioral and Developmental Services			
Departmental Operations	257,782	7,807,915	3,634,111

Total Available	Expenditures	Unexpended Balances - June 30, 2005		
		Lapsed	Encumbrances Carried	Unencumbered Balances
6,515,046	6,486,056	27,380	1,610	-
24,196,428	21,018,779	495,885	81,628	2,600,136
393,075	392,326	749	-	-
5,714,094	5,495,344	34,355	173,211	11,184
433,233	405,257	3,101	24,875	-
-	-	-	-	-
6,540,402	6,292,927	38,205	198,086	11,184
3,702,348	2,804,835	-	55,408	842,105
2,887,156	2,243,922	-	643,234	-
4,702,940	4,687,621	-	15,319	-
12,418,312	12,343,751	-	74,561	-
927,698	888,573	-	39,125	-
-	-	-	-	-
24,638,454	22,968,702	-	827,647	842,105
9,980,742	9,559,794	246,300	174,648	-
35,500	35,500	-	-	-
24,918	24,918	-	-	-
53,537	53,537	-	-	-
663,712	663,589	123	-	-
25,000	25,000	-	-	-
802,667	802,544	123	-	-
-	-	-	-	-
75,180,144	68,922,132	1,197,848	1,388,122	3,672,042
13,684,078	13,010,784	402,647	270,647	-
69,911,737	63,809,265	1,413,467	792,833	3,896,172
8,025,952	7,780,706	211,769	33,477	-
97,777,726	91,955,796	2,007,923	2,203,494	1,610,513
449,708,757	440,463,962	130,200	2,226,482	6,888,113
12,533,183	11,282,427	793,920	456,836	-
5,082	5,082	-	-	-
-	-	-	-	-
1,850,239	1,794,826	55,413	-	-
110,000	110,000	-	-	-
653,606,754	630,212,848	5,015,339	5,983,769	12,394,798
11,699,808	11,121,856	442,305	135,647	-

GENERAL FUND

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES AND DISPOSITION OF BALANCES

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative Appropriations	Transfers In/(Out)
Division of Mental Health	1,252,793	68,827,525	152,162
Division of Mental Retardation	1,106,678	110,491,260	(2,491,968)
Bureau of Children with Special Needs (BDS)	792,617	47,779,097	(541,652)
Office of Advocacy	-	925,204	
Augusta Mental Health Institute	329,767	10,275,786	
Bangor Mental Health Institute	224,837	10,858,897	
Freeport Towne Square	4,440	1,241,996	15,000
Elizabeth Levinson Center	20,818	2,915,807	(60,381)
Aroostook Residential Center	25,728	1,274,257	(1,258,243)
Office of Substance Abuse	79,291	8,543,248	(173,324)
Other	-	213,185	
Total Department of Behavioral and Developmental Services	4,094,751	271,154,177	(724,295)
Maine Health Data Organization	-	-	-
Dirigo Health	-	-	-
Board of the Maine Children's Trust Incorporated	-	-	-
Board of Trustees of the Maine Veterans' Homes	-	-	-
TOTAL HEALTH AND HUMAN SERVICES	16,270,567	922,371,419	(10,510,599)
JUSTICE AND PROTECTION			
Department of Corrections			
Administration	4,446,807	23,109,709	(620,550)
Division of Probation and Parole	22,607	7,386,056	(365,000)
Juvenile Community Corrections	464,346	9,287,918	(222,000)
State Prison	39,164	32,729,864	1,451,906
Maine Correctional Center	31,825	19,677,621	(20,759)
Downeast Correctional Facility	801	4,978,165	142,000
Charleston Correctional Facility	176	2,142,067	45,000
Mountain View Youth Development Center	27,033	12,615,225	(97,126)
Long Creek Youth Development Center	17,916	14,297,924	(320,000)
Total Department of Corrections	5,050,675	126,224,549	(6,529)
Department of Defense, Veterans and Emergency Mgmt.			
Administration		194,841	
Military Bureau	119,762	2,329,843	
Bureau of Maine Veterans' Services	2,103	1,663,413	
Maine Emergency Management Agency	462,008	653,924	-
Total Department of Defense, Veterans and Emergency Mgmt.	583,873	4,842,021	-
Department of Public Safety			
Administration		332,123	
Bureau of State Police	418,043	15,243,376	
Emergency Services Communication Bureau	-	-	-
Bureau of Capitol Security	-	538,942	(2,864)
Maine Criminal Justice Academy		200,656	2,864
Bureau of Liquor Enforcement		764,938	-
Office of the State Fire Marshal	-		-
Maine Drug Enforcement Agency	3,537	860,405	-
Bureau of Highway Safety	-	-	-
Emergency Medical Services	7,878	1,109,219	-

Unexpended Balances - June 30, 2005				
Total Available	Expenditures	Lapsed	Encumbrances Carried	Unencumbered Balances
70,232,480	66,989,860	285,740	2,674,928	281,952
109,105,970	104,898,036	852,393	1,215,299	2,140,242
48,030,062	45,835,019	1,083,520	478,869	632,654
925,204	888,024	37,180		-
10,605,553	10,000,271		352,703	252,579
11,083,734	10,295,105	130,875	425,830	231,924
1,261,436	1,255,947	4,890	599	-
2,876,244	2,833,179	41,787	1,278	-
41,742	16,012	25,730		-
8,449,215	7,964,600	99,718	324,184	60,713
213,185	213,185			-
274,524,633	262,311,094	3,004,138	5,609,337	3,600,064
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
928,131,387	892,523,942	8,019,477	11,593,106	15,994,862
26,935,966	25,083,526	6,255	1,246,615	599,570
7,043,663	6,956,556	27,922	60,085	-
9,530,264	9,213,723	5,886	310,655	-
34,220,934	33,907,493	234,476	78,966	-
19,688,687	19,571,507	95,822	21,358	-
5,120,966	5,076,238	36,176	8,552	-
2,187,243	2,176,613	9,820	810	-
12,545,132	12,475,600	66,215	3,317	-
13,995,840	13,527,195	467,504	1,141	-
131,268,695	127,988,451	950,076	1,731,499	599,570
194,841	186,655	8,186	-	-
2,449,605	2,287,782	120,381	41,442	-
1,665,516	1,590,543	63,153	11,820	-
1,115,932	847,022	1,293		267,617
5,425,894	4,912,002	193,013	53,262	267,617
332,123	326,267	3,891	1,965	-
15,661,419	14,477,563	1,038,883	122,585	22,388
-	-		-	-
536,078	499,352	36,260	466	-
203,520	198,482	5,038	-	-
764,938	681,441	75,686	7,811	-
-			-	-
863,942	857,369	5,125	1,448	-
-	-		-	-
1,117,097	1,104,619	12,478		-

GENERAL FUND

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES AND DISPOSITION OF BALANCES

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative Appropriations	Transfers In/(Out)
Gambling Control Board	-	654,468	-
Total Department of Public Safety	429,458	19,704,127	-
Attorney General	135,568	13,854,719	-
Judicial Department	726,886	54,064,488	-
Maine Criminal Justice Commission	-	17,048	-
Maine Fire Protection Services Commission	1,766	13,739	-
Maine Human Rights Commission	-	487,624	-
Pine Tree Legal Assistance	-	136,261	-
TOTAL JUSTICE AND PROTECTION	6,928,226	219,344,576	(6,529)
BUSINESS LICENSING AND REGULATION			
Office of Consumer Credit Regulation	-	-	-
Bureau of Insurance	-	-	-
Bureau of Financial Institutions	-	-	-
Division of Administrative Services	-	-	-
Office of Licensing and Registration	-	-	-
Office of Securities	-	-	-
State Board of Optometry	-	-	-
Board of Osteopathic Licensure	-	-	-
Board of Dental Examiners	-	-	-
State Board of Registration for Professional Engineers	-	-	-
Board of Licensure in Medicine	-	-	-
State Board of Nursing	-	-	-
(Office of) Public Advocate	-	-	-
Public Utilities Commission			
Administration	-	-	-
Emergency Services Communication Bureau	-	-	-
Total Public Utilities Commission	-	-	-
Workers' Compensation Board	-	-	-
TOTAL BUSINESS LICENSING AND REGULATION	-	-	-
TRANSPORTATION SAFETY AND DEVELOPMENT			
Bureau of Maintenance and Operations	-	-	-
Bureau of Project Development	-	140,135	-
Bureau of Public Trans	-	504,719	-
Bureau of Finance & Administration (Trans)	-	-	-
Air Transportation	-	232,883	-
Ferry Service/Ports & Marine	-	2,509,715	-
Rail/Van Pool	-	200,906	-
TOTAL TRANSPORTATION SAFETY AND DEVELOPMENT	-	3,588,358	-
TOTAL GENERAL FUND	54,348,280	2,800,293,371	(10,633,156)

GENERAL FUND

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES AND DISPOSITION OF BALANCES

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative Appropriations	Transfers In/(Out)
SUMMARY OF THE GENERAL FUND BY POLICY AREA			
GOVERNMENTAL SUPPORT AND OPERATIONS	12,258,736	326,553,930	2,183,390
ECONOMIC DEVELOPMENT AND WORKFORCE TRAINING	3,660,532	43,453,502	(1,629,607)
EDUCATION	11,702,276	1,203,958,257	(50,248)
ARTS, HERITAGE AND CULTURAL ENRICHMENT	16,706	8,734,859	-
NATURAL RESOURCES DEVELOPMENT AND PROTECTION	3,511,237	72,288,470	(619,563)
HEALTH AND HUMAN SERVICES	16,270,567	922,371,419	(10,510,599)
JUSTICE AND PROTECTION	6,928,226	219,344,576	(6,529)
BUSINESS LICENSING AND REGULATION	-	-	-
TRANSPORTATION SAFETY AND DEVELOPMENT	-	3,588,358	-
TOTAL GENERAL GOVERNMENT	\$54,348,280	\$2,800,293,371	(\$10,633,156)

Total Available	Expenditures	Unexpended Balances - June 30, 2005		
		Lapsed	Encumbrances Carried	Unencumbered Balances
340,996,056	297,169,517	9,030,228	1,584,214	33,212,097
45,484,427	41,755,759	965,528	1,991,900	771,240
1,215,610,285	1,206,088,681	5,285,899	1,174,615	3,061,090
8,751,565	8,508,220	142,573	96,388	4,385
75,180,144	68,922,132	1,197,848	1,388,122	3,672,042
928,131,387	892,523,942	8,019,477	11,593,106	15,994,862
226,266,273	219,570,985	2,731,420	2,970,877	993,892
-	-	-	-	-
3,588,358	3,583,899	2,986	-	1,473
<u>\$2,844,008,495</u>	<u>2,738,123,135</u>	<u>\$27,375,959</u>	<u>\$20,799,222</u>	<u>\$57,711,081</u>

GENERAL FUND

COMBINED STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

For the years ended June 30,

	2005	2004	2005 Budget
Personal Services			
Salaries and Wages	253,691,577	252,008,419	\$256,212,759
Retirement Costs	20,211,399	20,486,215	20,436,507
Health Insurance and Other Fringe Benefits	113,373,883	89,238,213	121,632,157
Unemployment Reimbursements	450,204	450,838	57,745
	<u>387,727,063</u>	<u>362,183,685</u>	<u>398,339,168</u>
Contractual Services			
Professional Fees and Special Services	65,668,542	59,634,669	67,003,687
Traveling Expenses	6,247,441	5,744,094	7,194,489
Operating State-Owned vehicles	1,532,786	1,631,839	1,118,153
Utility Services	5,887,116	6,429,370	6,720,706
Rents	18,053,390	17,561,947	19,190,156
Repairs and Insurance	14,533,732	13,350,906	7,886,323
General Operating Expenses	27,671,451	26,932,330	28,037,639
	<u>139,594,457</u>	<u>131,285,155</u>	<u>137,151,153</u>
Commodities			
Foods	3,328,486	3,315,321	3,147,184
Fuels	4,567,983	3,258,028	4,316,595
Materials	1,274,734	1,132,274	1,266,813
Office and Other Supplies	41,128,968	35,775,771	46,492,345
	<u>50,300,171</u>	<u>43,481,395</u>	<u>55,222,937</u>
Grants, Subsidies and Pensions			
To Federal Government	134,966	126,192	124,058
To Cities, Towns and Counties	736,195,632	700,801,255	732,893,411
To Public and Private Organizations	379,509,300	380,362,667	398,239,850
To Individuals:			
Temp Assistance for Needy families	28,283,094	27,962,418	29,960,998
Supplemental Soc. Sec. Income	4,823,634	8,485,470	7,764,000
Medicaid	421,088,318	354,538,839	434,628,747
Property Tax Relief	32,261,292	23,281,806	33,026,589
Pens and Compensations for Injuries	182,939,196	171,285,292	183,683,070
Other	288,577,937	292,308,540	309,563,161
	<u>2,073,813,368</u>	<u>1,959,152,479</u>	<u>2,129,883,884</u>
Capital Outlays			
Land, Buildings and Improvements	482,252	1,046,660	785,725
Equipment	1,625,186	1,452,606	2,420,544
	<u>2,107,437</u>	<u>2,499,266</u>	<u>3,206,269</u>
Debt Service			
Principal	53,440,000	56,240,000	53,440,000
Interest	28,080,035	26,334,000	39,760,431
	<u>81,520,035</u>	<u>82,574,000</u>	<u>93,200,431</u>
Contributions and Transfers to Other Funds			
Transfers to Other Funds	3,060,603	3,056,117	3,067,665
	<u>3,060,603</u>	<u>3,056,117</u>	<u>3,067,665</u>
Total Expenditures	<u>\$2,738,123,135</u>	<u>\$2,584,232,096</u>	<u>\$2,820,071,507</u>

EXHIBIT A-6**GENERAL FUND****ANALYSIS OF STATE CONTINGENT ACCOUNT****For the Year Ended June 30, 2005**

BALANCE JULY 1, 2004		\$350,000
EDUCATION		
Reed/Curtis Peace Fellowship	20,000	
ECONOMIC DEVELOPMENT AND WORKFORCE TRAINING		
Department of Labor	12,500	
Department of Economic & Community Development	270,719	
NATURAL RESOURCES DEVELOPMENT AND PROTECTION		
Department of Environmental Protection	<u>44,000</u>	
TOTAL APPROPRIATIONS		347,219
Amount Necessary to Restore Balance		<u>347,219</u>
BALANCE JUNE 30, 2005		<u><u>\$350,000</u></u>

Reference: 5 M.R.S.A., Section 1507

EXHIBIT A-7**GENERAL FUND****DEBT SERVICE REQUIREMENTS TO MATURITY****GENERAL OBLIGATION BONDS**

Fiscal Year	Principal	Interest
2006	\$57,915,000	15,253,940
2007	64,035,000	15,039,925
2008	57,590,000	12,455,519
2009	52,385,000	10,113,352
2010	48,270,000	7,850,131
2011	42,915,000	5,713,148
2012	40,810,000	4,058,548
2013	38,050,000	2,524,525
2014	21,830,000	1,113,712
2015	15,310,000	360,709
TOTAL GENERAL FUND GENERAL OBLIGATION BONDS	\$439,110,000	\$74,483,509

EXHIBIT B-1**HIGHWAY FUND****COMPARATIVE BALANCE SHEET****For the Years Ended June 30,**

	2005	2004
ASSETS		
Equity in Treasurer's Cash Pool	\$78,603,688	\$59,625,380
Cash - Other	3,160,735	3,248,470
Accounts Receivable		
Tax Accounts	23,778,010	21,931,886
Other	118,313	681,969
Total Accounts Receivable	23,896,323	22,613,855
Less Allowance for Possible Losses	3,063,069	3,012,052
Net Accounts Receivable	20,833,254	19,601,803
Due from Other Funds	662	-
Working Capital Advances to Other Funds	16,765,686	16,765,686
Other Assets	162,095	109,146
TOTAL ASSETS	\$119,526,120	\$99,350,485
LIABILITIES AND EQUITY		
LIABILITIES		
Accounts Payable	(76,519)	4,978,220
Due to Other Funds	-	-
Other Liabilities	420,660	261,132
TOTAL LIABILITIES	344,141	5,239,352
EQUITY		
Allocated:		
Encumbrances	3,298,072	3,516,588
Authorized Expenditures	90,298,621	58,460,817
Reserve for Utility Loans	88,542	104,687
Reserve for Highway & Bridge	-	13,185,120
Working Capital Advances	16,765,686	16,765,686
Total Allocated	110,450,921	92,032,896
Unallocated Fund Balance	8,731,058	2,078,237
TOTAL EQUITY	119,181,979	94,111,133
TOTAL LIABILITIES AND EQUITY	\$119,526,120	\$99,350,485

HIGHWAY FUND

EXHIBIT B-2

ANALYSIS OF CHANGES IN UNALLOCATED FUND BALANCE

	For the Years Ended June 30,	
	2005	2004
BALANCE at BEGINNING of YEAR	\$2,078,237	\$6,478,243
ADJUSTMENT of PRIOR YEAR TRANSACTIONS	105,231	375,877
	2,183,468	6,854,120
ADDITIONS:		
Revenues	326,078,155	312,027,986
Appropriation of Balances Carried Forward		
Beginning of Year (adjusted)	61,977,404	60,473,355
Transfer from Other Funds (net)	(1,499,423)	(18,771,297)
TOTAL ADDITIONS	386,556,136	353,730,044
DEDUCTIONS:		
Expenditures	299,596,972	283,343,403
Transfer to Highway & Bridge Reserve	(13,185,120)	13,185,120
Appropriation Balances Carried Forward		
at End of Year	93,596,694	61,977,404
TOTAL DEDUCTIONS	380,008,546	358,505,927
BALANCE at END of YEAR	<u>\$8,731,058</u>	<u>\$2,078,237</u>

EXHIBIT B-3

HIGHWAY FUND**COMPARATIVE STATEMENT OF REVENUES**

For the Years Ended June 30,

	2005	2004	2005 Budgeted Revenue
TAXES			
Gasoline Tax	175,084,215	172,209,713	\$177,972,762
Use Fuel and Motor Carrier Tax	45,400,514	40,391,248	\$42,865,967
Other	1,088,888	1,513,600	\$1,091,807
TOTAL TAXES	221,573,617	214,114,561	221,930,536
 SERVICE CHARGES for CURRENT SERVICES	 4,987,804	 4,976,856	 5,319,666
FINES, FORFEITURES and PENALTIES	1,518,580	1,918,703	1,890,359
VEHICLE REGISTRATION and DRIVERS LICENSES	87,801,200	85,772,234	\$84,567,886
INCOME from INVESTMENTS	1,440,739	720,046	1,059,903
OTHER REVENUES	8,756,216	4,525,586	8,497,807
TOTAL REVENUE	\$326,078,155	\$312,027,986	\$323,266,157

HIGHWAY FUND

COMBINED SUMMARY OF ALLOCATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES AND DISPOSITION OF BALANCES

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Legislative Appropriations	Transfers In/(Out)
GOVERNMENTAL SUPPORT AND OPERATIONS			
Department of Administrative and Financial Services			
Administrative	837,735	3,575,612	
Bureau of General Services	1,143	2,233,900	241,742
Total Administrative and Financial Services	838,878	5,809,512	241,742
Secretary of State			
Bureau of Motor Vehicles	1,724,505	31,199,831	-
TOTAL GOVERNMENTAL SUPPORT AND OPERATIONS	2,563,383	37,009,343	241,742
NATURAL RESOURCES DEVELOPMENT AND PROTECTION			
Department of Environmental Protection			
Land, Water & Air Quality Programs	-	36,427	-
TOTAL NATURAL RESOURCES	-	36,427	-
JUSTICE AND PROTECTION			
Department of Public Safety			
Administration		789,441	-
Bureau of State Police	560,179	34,556,873	-
Bureau of Highway Safety	158,075	462,306	-
Total Department of Public Safety	718,254	35,808,620	-
TOTAL JUSTICE AND PROTECTION	718,254	35,808,620	-
TRANSPORTATION			
Bureau of Maintenance and Operations	16,639,545	166,340,346	(2,416,662)
Bureau of Project Development	41,386,153	82,287,599	(589,689)
Bureau of Finance & Administration (Trans)	636,262	13,727,849	3,000,000
Rail/Van Pool	-	639,846	-
TOTAL TRANSPORTATION	58,661,960	262,995,640	(6,351)
TOTAL HIGHWAY FUND	61,943,597	335,850,030	235,391

Total Available	Expenditures	Unexpended Balances - June 30, 2005		
		Lapsed	Encumbrances Carried	Unencumbered Balances
4,413,347	592,848	118,441	-	3,702,058
2,476,785	2,386,518	86,704	3,563	-
6,890,132	2,979,366	205,145	3,563	3,702,058
32,924,336	31,259,226		589,435	1,075,675
39,814,468	34,238,592	205,145	592,998	4,777,733
36,427	30,192	497	5,739	(1)
36,427	30,192	497	5,739	(1)
789,441	758,236	30,962	243	-
35,117,052	31,317,868	3,078,006	721,178	-
620,381	384,104	47,006	189,271	-
36,526,874	32,460,208	3,155,974	910,692	-
36,526,874	32,460,208	3,155,974	910,692	-
180,563,229	154,552,829	-	624,179	25,386,221
123,084,063	62,332,809	-	846,806	59,904,448
17,364,111	15,342,496	1,473,737	317,660	230,218
639,846	639,846	-	-	-
321,651,249	232,867,980	1,473,737	1,788,645	85,520,887
398,029,018	299,596,972	4,835,353	3,298,074	90,298,619

EXHIBIT B-5

HIGHWAY FUND

COMBINED STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	For the years ended June 30,		2005 Budget
	2005	2004	
Personal Services			
Salaries and Wages	\$87,793,735	\$90,811,118	\$95,794,813
Retirement Costs	\$6,027,900	4,226,100	\$7,325,246
Health Insurance and Other Fringe Benefits	\$43,959,604	38,595,592	\$51,501,991
Unemployment Reimbursements	\$318,563	225,233	\$307,000
	<u>138,099,801</u>	<u>133,858,042</u>	<u>154,929,050</u>
Contractual Services			
Professional Fees and Special Services	8,519,420	4,634,509	19,166,607
Traveling Expense	1,459,390	1,641,991	1,566,422
Operating State-Owned vehicles	1,429,312	946,957	1,088,973
Utility Services	1,853,746	1,953,666	2,483,735
Rents	32,298,900	28,032,877	35,918,164
Repairs and Insurance	2,212,591	2,363,530	2,419,432
General Operating Expense	5,730,279	6,061,143	6,376,980
	<u>53,503,637</u>	<u>45,634,672</u>	<u>69,020,313</u>
Commodities			
Food	26,055	15,263	8,527
Fuels	496,538	472,219	470,084
Material	12,981,874	9,648,374	14,062,396
Office and other Supplies	14,618,952	15,721,147	15,680,667
	<u>28,123,419</u>	<u>25,857,003</u>	<u>30,221,674</u>
Grants, Subsidies and Pensions			
To Cities, Towns and Counties	23,479,034	22,164,529	23,666,488
To Public and Private Organizations	3,019,688	611,294	1,750,797
To Individuals:			
Pensions and Compensation for Injuries	373,929	388,817	73,417
	<u>26,872,652</u>	<u>23,164,640</u>	<u>25,490,702</u>
Capital Outlays	32,343,622	31,831,781	80,785,078
Debt Service			
Principal	13,280,000	16,015,000	13,282,222
Interest	2,870,737	3,378,663	3,038,988
	<u>16,150,737</u>	<u>19,393,663</u>	<u>16,321,210</u>
Contributions and Transfers to Other Funds	4,503,104	3,603,601	4,178,795
Total Expenditures	<u>\$299,596,972</u>	<u>\$283,343,403</u>	<u>\$380,946,822</u>

EXHIBIT B-6**HIGHWAY FUND****DEBT SERVICE REQUIREMENTS TO MATURITY****HIGHWAYS AND BRIDGES**

Fiscal Year	Principal	Interest
2006	13,950,000	2,007,307
2007	10,415,000	1,387,083
2008	8,050,000	954,856
2009	5,050,000	626,766
2010	3,365,000	406,191
2011	3,370,000	274,382
2012	1,450,000	129,594
2013	1,450,000	72,500
2014	725,000	14,500
TOTAL HIGHWAY FUND BONDS	\$47,825,000	\$5,873,179

EXHIBIT C-1**OTHER SPECIAL REVENUE FUNDS****COMPARATIVE BALANCE SHEET****For the Years Ended June 30,**

	2005	2004
ASSETS		
Equity in Treasurer's Cash Pool	\$ 303,418,303	\$ 189,864,020
Cash - Other	40,749	36,859
Accounts Receivable		
Tax Accounts	1,545,879	1,464,524
Other	17,851,209	12,434,798
Total Accounts Receivable	19,397,088	13,899,322
Less Allowance for Possible Losses	4,181,872	3,824,487
Net Accounts Receivable	15,215,217	10,074,834
Due from Other Funds	4,619,084	2,902,959
Other Assets	20,013,431	20,633,008
TOTAL ASSETS	\$ 343,306,784	\$ 223,511,681
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts Payable	\$ 45,771,296	\$ 14,043,313
Due to Other Funds	(5,500,289)	(6,000,000)
Other Liabilities	27,477,508	27,494,473
TOTAL LIABILITIES	67,748,516	35,537,787
FUND EQUITY		
Encumbrances	80,973,578	71,002,537
Authorized Expenditures (unencumbered)	194,584,690	116,971,357
TOTAL FUND EQUITY	275,558,268	187,973,894
TOTAL LIABILITIES AND FUND EQUITY	\$ 343,306,784	\$ 223,511,681

Federal Expenditures	Federal Block Grants	Other Special Revenue
<hr/>	<hr/>	<hr/>
\$ 37,437,561	\$ 5,947,027	\$ 260,033,715
3,500	-	37,249
-	-	1,545,879
2,526,791	6,278	15,318,140
<hr/>	<hr/>	<hr/>
2,526,791	6,278	16,864,019
793,850	-	3,388,022
<hr/>	<hr/>	<hr/>
1,732,942	6,278	13,475,997
304,463	1,681	4,312,940
19,955,593	2,913	54,925
<hr/>	<hr/>	<hr/>
\$ 59,434,059	\$ 5,957,899	\$ 277,914,826
<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
\$ 43,911,567	\$ 469,212	\$ 1,390,517
(6,000,000)	-	499,711
20,042,855	-	7,434,653
<hr/>	<hr/>	<hr/>
57,954,423	469,212	9,324,881
55,816,268	11,111,591	14,045,719
(54,336,632)	(5,622,904)	254,544,226
<hr/>	<hr/>	<hr/>
1,479,636	5,488,687	268,589,945
<hr/>	<hr/>	<hr/>
\$ 59,434,059	\$ 5,957,899	\$ 277,914,826
<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EXHIBIT C-2

OTHER SPECIAL REVENUE FUNDS

ANALYSIS OF CHANGES IN AVAILABLE FUNDS

	For the Years Ended June 30,	
	2005	2004
BALANCE at BEGINNING of the YEAR	\$187,973,894	\$118,075,536
ADJUSTMENT of PRIOR YEAR TRANSACTIONS	11,024,845	(5,496,950)
	<u>198,998,739</u>	<u>112,578,586</u>
ADDITIONS:		
Revenues	2,997,347,345	2,915,203,747
Transfers from Other Funds (net)	40,182,934	130,198,058
TOTAL ADDITIONS	<u>3,037,530,279</u>	<u>3,045,401,805</u>
DEDUCTIONS:		
Expenditures	2,941,470,841	2,922,915,039
Transfers to Other Funds	19,499,909	47,091,458
TOTAL DEDUCTIONS	<u>2,960,970,750</u>	<u>2,970,006,497</u>
BALANCE at END of the YEAR	<u><u>\$275,558,268</u></u>	<u><u>\$187,973,894</u></u>

Expenditure Fund	Block Grants	Other Special Revenue
<hr/> (\$76,546,510)	<hr/> \$3,841,743	<hr/> \$260,678,661
8,260,367	1,153,507	1,610,971
<hr/> (68,286,143)	<hr/> 4,995,250	<hr/> 262,289,632
 2,139,397,932	 167,887,308	 690,062,105
28,853,121		11,329,813
<hr/> 2,168,251,053	<hr/> 167,887,308	<hr/> 701,391,918
 2,096,182,616	 160,015,373	 685,272,852
2,302,658	7,378,498	9,818,753
<hr/> 2,098,485,274	<hr/> 167,393,871	<hr/> 695,091,605
 \$1,479,636	 \$5,488,687	 \$268,589,945
<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EXHIBIT C-3 **OTHER SPECIAL REVENUE FUNDS**

COMPARATIVE STATEMENT OF REVENUES

	For the Years Ended June 30,		2005 Budget
	2005	2004	
TAXES			
Sales, Use and Service Provider Tax	\$ 92,373,614	\$ 78,903,730	\$ 85,998,903
Individual Income Tax	67,778,150	62,310,019	69,636,590
Corporate Income Tax	6,929,009	5,692,419	5,148,751
Cigarette and Tobacco Tax	-	-	-
Gasoline Tax	3,548,393	3,443,270	3,624,281
Other Industry or Occupation Taxes:			
Insurance Tax	17,656,883	26,909,645	21,592,956
Public Utilities	25,112,154	21,840,126	15,481,055
Pari-Mutuels	3,274,455	3,472,412	4,348,869
Other	97,713,834	70,707,607	125,122,785
Property Taxes			
Real Estate Transfer Tax	8,881,845	6,216,471	10,000,520
Unorganized Territories Tax	6,640,741	5,556,502	7,224,253
Other Taxes	8,359,873	7,578,757	9,123,227
TOTAL TAXES	<u>338,268,953</u>	<u>292,630,957</u>	<u>357,302,190</u>
INTERGOVERNMENTAL REVENUES:			
Federal Government	2,298,749,386	2,307,417,964	3,253,197,656
Cities, Towns and Counties	8,176,945	7,978,675	13,375,952
REVENUES from PRIVATE SOURCES	170,944,177	179,994,382	234,207,519
SERVICE CHARGES for CURRENT SERVICES	148,447,504	89,122,132	213,602,412
FINES, FORFEITS and PENALITIES	6,774,530	7,152,399	7,187,656
HUNTING, FISHING and related LICENSES and FEES	1,584,265	1,683,403	3,018,251
TRANSFERS from OTHER FUNDS	18,310,440	24,003,086	22,904,991
INCOME FROM INVESTMENTS	2,152,602	1,031,792	2,838,647
SALES and COMPENSATION for LOSS of PROPERTY	3,938,543	4,188,957	5,554,775
TOTAL OTHER SPECIAL REVENUES	<u>\$ 2,997,347,345</u>	<u># \$ 2,915,203,747</u>	<u>\$ 4,113,190,049</u>

Federal Expenditure Funds	Federal Block Grants	Other Special Revenue Funds
\$ -	\$ -	\$ 92,373,614
-	-	67,778,150
-	-	6,929,009
-	-	-
-	-	3,548,393
-	-	17,656,883
-	-	25,112,154
-	-	3,274,455
-	-	97,713,834
-	-	8,881,845
-	-	6,640,741
-	-	8,359,873
-	-	338,268,953
2,129,778,114	167,461,154	1,510,119
172,254	-	8,004,691
4,329,775	73,400	166,541,002
4,786,798	325,093	143,335,613
66,225	-	6,708,305
-	-	1,584,265
14,824	-	18,295,616
241,022	27,353	1,884,226
8,919	308	3,929,316
<u>\$ 2,139,397,931</u>	<u>\$ 167,887,308</u>	<u>\$ 690,062,105</u>

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

**COMBINED SUMMARY OF ALLOCATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Revenues Transfers and Other Resources
GOVERNMENTAL SUPPORT AND OPERATIONS		
Department of Audit	\$ 5,377,810	\$ 991,246
Executive Department		
Governor's Office	290,993	750,667
State Planning Office	1,543,002	5,186,520
Total Executive Department	<u>1,833,995</u>	<u>5,937,187</u>
Department of Administrative and Financial Services		
Administrative	2,129,150	(208,129)
Division of Financial & Personnel Services	1,274,944	1,574,624
Employee Relations	-	-
Bureau of Accounts and Control	20,400	-
Bureau of the Budget	-	-
Bureau of General Services	652,939	599,757
Bureau of Revenue Services	830,980	11,846,509
Tax Relief Programs	4,045,268	1,036,105
Compensation and Benefit Plans	-	-
Bureau of Human Resources	198,915	362,486
State Employee Health Commission	583	570,824
Total Administrative and Financial Services	<u>9,153,178</u>	<u>15,782,176</u>
Legislature		
Legislature	150,184	121,004
Law and Legislative Reference Library	-	-
Office of Program Eval and Government Accountability	-	-
Secretary of State	-	-
Elections and Commissions	5,481,718	12,457,238
Bureau of Motor Vehicles	3,470,007	1,447,872
State Archives	39,691	148,427
Treasurer of State	-	-
Department Operations	17,933,121	119,782,882
Debt Service	-	-
Independent Agencies	-	-
Maine Indian Tribal Commission	0	-
Other	-	-
Commission on Governmental Ethics & Elections Practices	1,614,826	2,361,844
Baxter Compensation Authority	872,079	(14,629)
TOTAL GOVERNMENTAL SUPPORT AND OPERATIONS	<u><u>45,926,610</u></u>	<u><u>159,015,247</u></u>

Unexpended Balances June 30, 2005			
Total Available	Expenditures	Encumbrances Carried	Unencumbered Balances
\$ 6,369,056	\$ 1,196,332	\$ 10,987	\$ 5,161,737
1,041,660	625,732	328,264	87,664
6,729,522	5,123,286	1,141,055	465,181
<hr/> 7,771,182	<hr/> 5,749,018	<hr/> 1,469,319	<hr/> 552,845
1,921,021	113,283	-	1,807,738
2,849,568	2,175,164	85,164	589,240
0	-	-	0
20,400	-	-	20,400
0	-	-	0
1,252,696	521,853	89,267	641,576
12,677,489	11,602,400	-	1,075,089
5,081,373	-	-	5,081,373
0	-	-	0
561,401	407,456	126,571	27,374
571,407	393,807	-	177,600
<hr/> 24,935,354	<hr/> 15,213,963	<hr/> 301,002	<hr/> 9,420,389
271,188	5,108	-	266,080
0	-	-	0
0	-	-	0
-	-	-	-
17,938,956	1,271,465	2,093,794	14,573,697
4,917,879	1,072,787	-	3,845,092
188,118	118,025	4,560	65,533
-	-	-	-
137,716,003	117,653,677	-	20,062,326
0	-	-	0
0	-	-	-
0	-	-	0
0	-	-	0
3,976,670	718,425	6,490	3,251,755
857,450	527,255	20,233	309,962
<hr/> 204,941,856	<hr/> 143,526,055	<hr/> 3,906,385	<hr/> 57,509,416

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

**COMBINED SUMMARY OF ALLOCATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Revenues Transfers and Other Resources
ECONOMIC DEVELOPMENT AND WORKFORCE TRAINING		
Department of Labor		
Administration	456,470	265,422
Bureau of Employment Services	(316,081)	33,460,268
Bureau of Labor Standards	1,403,187	2,249,614
Bureau of Rehabilitation Services	(613,496)	12,230,672
Bureau of Unemployment Compensation	(641,720)	24,924,041
Other	(695,677)	3,893,227
Total Department of Labor	(407,317)	77,023,244
Department of Economic and Community Development	1,262,395	28,465,202
Finance Authority of Maine	32,184	596,320
Lobster Promotion Council	20,313	403,905
Harness Racing Promotional Board	4,103	145,836
Centers for Innovation	-	-
Maine State Housing Authority	2,346,149	8,881,845
Maine Potato Board	68,445	644,764
Wild Blueberry Commission of Maine	95	893,062
Maine Science and Technology Foundation	380	-
TOTAL ECONOMIC DEVELOPMENT AND WORKFORCE TRAINING	3,326,747	117,054,178
EDUCATION		
Department of Education		
Administration	(2,530,159)	174,941,106
General Purpose Aid for Local Schools	118,765	14,402,115
Teachers Retirement	-	-
Other Local School Programs	-	-
Education in Unorganized Territories	128,715	446,381
Adult Education	5,592	2,033,875
Governor Baxter School for the Deaf	-	-
Other Education Programs	2,697	4,546,561
Total Department of Education	(2,274,390)	196,370,038
Independent Agencies		
University of Maine	82,556	53,180
Maine Community College System	27,477	932,340
Maine Maritime Academy	-	-
TOTAL EDUCATION	(2,164,357)	197,355,558

Total Available	Expenditures	Unexpended Balances June 30, 2005	
		Encumbrances Carried	Unencumbered Balances
721,892	573,575	7,975	140,342
33,144,187	33,303,021	187,013	(345,847)
3,652,801	2,609,465	5,114	1,038,222
11,617,176	11,729,646	155,138	(267,608)
24,282,321	24,640,763	350,382	(708,824)
3,197,550	3,066,230	5,175	126,145
76,615,927	75,922,700	710,797	(17,570)
29,727,597	26,788,626	9,194,632	(6,255,661)
628,504	598,365	-	30,139
424,218	399,938	-	24,280
149,939	146,062	-	3,877
0	-	-	-
11,227,994	7,303,938	-	3,924,056
713,209	581,259	-	131,950
893,157	879,016	-	14,141
380	-	-	380
120,380,925	112,619,904	9,905,429	(2,144,408)
172,410,947	170,988,594	2,166,337	(743,984)
14,520,880	8,788,557	116,670	5,615,653
0	-	-	-
0	-	-	-
575,096	445,939	-	129,157
2,039,467	2,014,527	241,550	(216,610)
0	-	-	-
4,549,258	4,544,312	450	4,496
194,095,648	186,781,929	2,525,007	4,788,712
135,736	12,950	-	122,786
959,817	904,351	-	55,466
0	-	-	-
195,191,201	187,699,230	2,525,007	4,966,964

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

**COMBINED SUMMARY OF ALLOCATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Revenues Transfers and Other Resources
ARTS, HERITAGE AND CULTURAL ENRICHMENT		
Maine Commission for Women	146	-
Maine State Museum	249,354	340,953
Maine State Cultural Affairs Council	32,741	1,000
Maine Historic Preservation Commission	102,857	786,873
Maine State Library	415,246	1,267,752
Maine Arts Commission	187,553	695,859
Maine Humanities Council	-	-
Maine Historical Society	-	-
Maine Public Broadcasting Corporation	-	-
TOTAL ARTS, HERITAGE AND CULTURAL ENRICHMENT	987,897	3,092,437
NATURAL RESOURCES DEVELOPMENT AND PROTECTION		
Department of Agriculture, Food and Rural Resources	4,155,657	13,400,831
Department of Conservation		
Central Administration	180,401	588,443
Bureau of Forestry	1,092,627	2,436,796
Bureau of Geology	557,365	1,003,386
Land Use Regulation Commission	630	-
Bureau of Parks and Lands	6,374,452	16,052,370
Total Department of Conservation	8,205,475	20,080,995
Department of Environmental Protection		
Administration	-	-
Land, Water & Air Quality Programs	656,128	6,608,473
Waste Management & Pollution Control	1,223,706	3,283,550
Hazardous Waste Mgmt Programs	19,499,142	26,408,013
Other	1,532,478	5,684,361
Total Department of Environmental Protection	22,911,454	41,984,397
Department of Inland Fisheries and Wildlife		
Administrative Services	1,389,625	655,584
License & Registration	220,389	407,565
Resource Management	3,120,663	6,050,565
Warden Services	1,097,390	602,206
Public Information and Education	606,566	715,345
Maine Outdoor Heritage Fund Board	995,870	362,351
Total Department of Inland Fisheries and Wildlife	7,430,503	8,793,616
Department of Marine Resources	4,256,689	7,359,723

Total Available	Expenditures	Unexpended Balances June 30, 2005	
		Encumbrances Carried	Unencumbered Balances
146	-	-	146
590,307	331,020	2,900	256,387
33,741	9,971	2,112	21,658
889,730	874,210	8,473	7,047
1,682,998	1,343,071	6,399	333,528
883,412	688,751	7,233	187,428
0	-	-	-
0	-	-	-
0	-	-	-
4,080,334	3,247,023	27,117	806,194
17,556,488	13,659,303	370,838	3,526,347
768,844	398,807	11,496	358,541
3,529,423	2,355,313	4,591	1,169,519
1,560,751	847,115	58,566	655,070
630	-	-	630
22,426,822	14,061,945	1,187,224	7,177,653
28,286,470	17,663,180	1,261,877	9,361,413
0	-	-	-
7,264,601	6,872,321	244,817	147,463
4,507,256	3,686,230	159,489	661,537
45,907,155	24,411,550	2,042,772	19,452,833
7,216,839	12,761,759	893,744	(6,438,664)
64,895,851	47,731,860	3,340,822	13,823,169
2,045,209	375,383	252,968	1,416,858
627,954	318,064	58,358	251,532
9,171,228	6,457,347	317,503	2,396,378
1,699,596	1,045,749	6,769	647,078
1,321,911	849,461	26,045	446,405
1,358,221	336,493	95,470	926,258
16,224,119	9,382,497	757,113	6,084,509
11,616,412	6,750,862	526,449	4,339,101

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

**COMBINED SUMMARY OF ALLOCATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Revenues Transfers and Other Resources
Independent Agencies		
Advisory Board for Licensure of Water Treatment Plant Ops	20,247	46,499
Baxter State Park Authority	99,740	2,870,093
Saco River Corridor Commission	2,801	43,975
Atlantic Salmon Commission	740,687	1,001,238
	<hr/>	<hr/>
Total Independent Agencies	863,475	3,961,805
Other	<hr/>	<hr/>
	-	-
TOTAL NATURAL RESOURCES DEVELOPMENT AND PROTECTION	<hr/>	<hr/>
	47,823,253	95,581,367
HEALTH AND HUMAN SERVICES		
Department of Human Services		
Administration	1,345,587	14,617,741
Bureau of Family Independence - Central	16,986,955	214,476,604
Bureau of Health	4,407,144	72,846,566
Bureau of Child and Family Services	1,252,863	65,359,473
Bureau of Medical Services	(89,458,189)	1,596,204,464
Bureau of Elder and Adult Services	345,628	8,347,443
Division of Community and Family	208,624	2,847,081
Division of Disability Determination Services	10,728	7,912,087
Community Services Center	344,306	3,289,386
Other	326,829	588,463
	<hr/>	<hr/>
Total Department of Human Services	(64,229,525)	1,986,489,308
Department of Behavioral and Developmental Services		
Departmental Operations	754	-
Division of Mental Health	2,341,780	7,818,669
Division of Mental Retardation	144,521	2,076,564
Bureau of Children with Special Needs (BDS)	151,631	1,723,730
Office of Advocacy	-	-
Augusta Mental Health Institute	3,573,471	15,786,150
Bangor Mental Health Institute	1,351,701	13,889,137
Freeport Towne Square	4,065	52,038
Elizabeth Levinson Center	171	-
Aroostook Residential Center	-	-
Office of Substance Abuse	329,353	19,168,326
Other	159,346	3,933,769
	<hr/>	<hr/>
Total Department of Behavioral and Developmental Services	8,056,793	64,448,383

Unexpended Balances June 30, 2005			
Total Available	Expenditures	Encumbrances Carried	Unencumbered Balances
66,746	33,006	-	33,740
2,969,833	2,819,915	-	149,918
46,776	46,776	-	-
1,741,925	1,464,883	193,569	83,473
4,825,280	4,364,580	193,569	267,131
0	-	-	-
143,404,620	99,552,282	6,450,668	37,401,670
15,963,328	15,795,186	300,270	(132,128)
231,463,559	210,037,846	2,412,637	19,013,076
77,253,710	74,125,662	12,687,262	(9,559,214)
66,612,336	65,803,716	3,178,784	(2,370,164)
1,506,746,275	1,523,812,591	4,805,390	(21,871,706)
8,693,071	8,430,891	948,211	(686,031)
3,055,705	2,896,688	78,026	80,991
7,922,815	7,908,172	109,436	(94,793)
3,633,692	3,537,849	11,881	83,962
915,292	660,090	16,345	238,857
1,922,259,783	1,913,008,691	24,548,242	(15,297,150)
754	-	-	754
10,160,449	7,839,634	411,240	1,909,575
2,221,085	2,065,786	435,649	(280,350)
1,875,361	1,651,311	350,497	(126,447)
0	-	-	-
19,359,621	17,913,861	662,308	783,452
15,240,838	13,668,313	253,588	1,318,937
56,103	49,144	-	6,959
171	-	-	171
0	-	-	-
19,497,679	19,145,845	986,093	(634,259)
4,093,115	3,896,257	113,469	83,389
72,505,176	66,230,151	3,212,844	3,062,181

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

**COMBINED SUMMARY OF ALLOCATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Revenues Transfers and Other Resources
Maine Health Data Organization	372,723	1,228,123
Dirigo Health	52,174,343	3,078,806
Board of the Maine Children's Trust Incorporated	33,834	38,226
Board of Trustees of the Maine Veterans' Homes	-	-
TOTAL HEALTH AND HUMAN SERVICES	(3,591,832)	2,055,282,846
 JUSTICE AND PROTECTION		
Department of Corrections		
Administration	2,226,207	2,708,251
Division of Probation and Parole	2,188	172,218
Juvenile Community Corrections	658,395	15,831
State Prison	67,969	114,382
Maine Correctional Center	190,421	596,118
Downeast Correctional Facility	54,247	41,205
Charleston Correctional Facility	18,888	326,380
Mountain View Youth Development Center	25,230	103,257
Long Creek Youth Development Center	213,438	194,289
Total Department of Corrections	3,456,983	4,271,931
 Department of Defense, Veterans and Emergency Mgmt.		
Administration	915,767	42,690,551
Military Bureau	1,789,080	12,496,776
Bureau of Maine Veterans' Services	342,853	163,903
Maine Emergency Management Agency	271,421	23,088,752
Total Department of Defense, Veterans and Emergency Mgmt.	3,319,121	78,439,982
 Department of Public Safety		
Administration	497,134	1,605,651
Bureau of State Police	1,165,775	9,055,313
Emergency Services Communication Bureau	2,203	(2,203)
Bureau of Capitol Security	-	-
Maine Criminal Justice Academy	1,154,410	1,687,014
Bureau of Liquor Enforcement	42,066	5,746
Office of the State Fire Marshal	2,923,135	4,126,130
Maine Drug Enforcement Agency	471,227	1,877,826
Bureau of Highway Safety	198,468	1,369,996
Emergency Medical Services	297,391	603,573
Total Department of Public Safety	6,751,809	20,329,046

Unexpended Balances June 30, 2005			
Total Available	Expenditures	Encumbrances Carried	Unencumbered Balances
1,600,846	1,198,823	500	401,523
55,253,149	16,053,809	242,543	38,956,797
72,060	31,466	-	40,594
0	-	-	-
2,051,691,014	1,996,522,940	28,004,129	27,163,945
4,934,458	3,552,910	295,874	1,085,674
174,406	129,041	-	45,365
674,226	460,077	23,374	190,775
182,351	120,015	7,075	55,261
786,539	495,794	-	290,745
95,452	65,842	-	29,610
345,268	324,083	-	21,185
128,487	92,211	-	36,276
407,727	259,348	14,573	133,806
7,728,914	5,499,321	340,896	1,888,697
43,606,318	43,605,418	15,000,000	(14,999,100)
14,285,856	13,267,879	4,199,934	(3,181,957)
506,756	196,837	1,575	308,344
23,360,173	23,095,326	729,989	(465,142)
81,759,103	80,165,460	19,931,498	(18,337,855)
2,102,785	1,905,738	5,884	191,163
10,221,088	8,567,120	81,631	1,572,337
0	-	-	-
0	-	-	-
2,841,424	1,276,070	128,180	1,437,174
47,812	4,121	-	43,691
7,049,265	3,456,419	67,380	3,525,466
2,349,053	1,953,988	55,890	339,175
1,568,464	1,363,493	35,099	169,872
900,964	559,696	8,166	333,102
27,080,855	19,086,645	382,230	7,611,980

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

**COMBINED SUMMARY OF ALLOCATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Revenues Transfers and Other Resources
Attorney General	342,371	10,652,258
Judicial Department	1,048,197	5,479,419
Maine Criminal Justice Commission	-	-
Maine Fire Protection Services Commission	-	-
Maine Human Rights Commission	395,813	328,916
Pine Tree Legal Assistance	-	-
TOTAL JUSTICE AND PROTECTION	15,314,294	119,501,552
BUSINESS LICENSING AND REGULATION		
Office of Consumer Credit Regulation	1,933,352	1,195,289
Bureau of Insurance	14,387,691	6,486,852
Bureau of Financial Institutions	1,704,338	1,718,869
Division of Administrative Services	2,775,796	2,591,620
Office of Licensing and Registration	11,410,612	5,834,686
Office of Securities	3,553,147	1,404,863
State Board of Optometry	70,100	57,012
Board of Osteopathic Licensure	174,370	171,801
Board of Dental Examiners	159,742	294,598
State Board of Registration for Professional Engineers	338,720	27,283
Board of Licensure in Medicine	670,997	1,175,869
State Board of Nursing	908,920	558,128
(Office of) Public Advocate	390,822	2,052,209
Public Utilities Commission		
Administration	10,100,004	15,789,839
Emergency Services Communication Bureau	7,734,445	7,402,540
Total Public Utilities Commission	17,834,449	23,192,379
Workers' Compensation Board	6,664,688	8,938,679
TOTAL BUSINESS LICENSING AND REGULATION	62,977,744	55,700,137
TRANSPORTATION SAFETY AND DEVELOPMENT		
Bureau of Maintenance and Operations	33,257	6,478,816
Bureau of Project Development	3,887,968	207,569,476
Bureau of Public Trans	284,125	7,239,310
Bureau of Finance & Administration (Trans)	170,133	1,118,396
Air Transportation	19,184	2,840,592
Ferry Service/Ports & Marine	-	144,731
Rail/Van Pool	1,425,730	446,289
Callahan Mine Site Restoration	-	750,000
TOTAL TRANSPORTATION SAFETY AND DEVELOPMENT	5,820,397	226,587,610
TOTAL OTHER SPECIAL REVENUE FUNDS	\$ 176,420,753	\$ 3,029,170,932

Unexpended Balances June 30, 2005			
Total Available	Expenditures	Encumbrances Carried	Unencumbered Balances
10,994,629	11,140,955	7,922	(154,248)
6,527,616	5,481,095	111,201	935,320
0	-	-	-
0	-	-	-
724,729	328,899	-	395,830
0	-	-	-
134,815,846	121,702,375	20,773,747	(7,660,276)
3,128,641	977,614	-	2,151,027
20,874,543	6,972,719	747,631	13,154,193
3,423,207	1,672,587	-	1,750,620
5,367,416	2,955,420	583,891	1,828,105
17,245,298	5,082,576	39,540	12,123,182
4,958,010	985,314	-	3,972,696
127,112	41,243	-	85,869
346,171	150,612	-	195,559
454,340	267,687	462	186,191
366,003	188,587	7,240	170,176
1,846,866	1,140,458	23,323	683,085
1,467,048	557,407	57,033	852,608
2,443,031	1,674,738	413,061	355,232
25,889,843	14,173,077	2,168,586	9,548,180
15,136,985	6,857,083	503,665	7,776,237
41,026,828	21,030,160	2,672,251	17,324,417
15,603,367	8,327,837	32,201	7,243,329
118,677,881	52,024,959	4,576,633	62,076,289
6,512,073	6,337,548	-	174,525
211,457,444	207,618,117	-	3,839,327
7,523,435	6,103,230	4,567,362	(3,147,157)
1,288,529	976,379	7,025	305,125
2,859,776	2,849,201	229,462	(218,887)
144,731	144,730	-	1
1,872,019	450,016	-	1,422,003
750,000	96,853	-	653,147
232,408,007	224,576,074	4,803,849	3,028,084
<u>\$ 3,205,591,684</u>	<u>\$ 2,941,470,842</u>	<u>\$ 80,972,964</u>	<u>\$ 183,147,878</u>

EXHIBIT C-5 OTHER SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

For the Years Ended June 30,

	2005	2004
PERSONAL SERVICES		
Salaries and Wages	\$ 174,991,403	\$ 180,921,628
Retirement Costs	12,316,997	14,565,398
Health Insurance and Other Fringe Benefits	78,420,127	61,721,485
Unemployment Reimbursements	176,945	192,922
	<hr/> 265,905,472	<hr/> 257,401,432
CONTRACTUAL SERVICES		
Professional Fees and Special Services	165,273,998	144,510,558
Traveling Expenses	4,997,782	5,129,722
Operating State-Owned Vehicles	780,428	887,287
Utility Services	2,218,852	1,734,802
Rents	14,635,472	13,273,921
Repairs and Insurance	3,251,348	3,031,825
General Operating Expenses	29,503,420	24,486,207
	<hr/> 220,661,300	<hr/> 193,054,321
COMMODITIES		
Foods	482,184	430,709
Fuels	1,097,793	1,106,798
Materials	1,226,873	1,251,990
Office and Other Supplies	43,566,381	44,546,370
	<hr/> 46,373,231	<hr/> 47,335,867
GRANTS, SUBSIDIES AND PENSIONS		
To Federal Government	58,253	68,316
To Cities, Towns and Counties	314,599,271	316,722,853
To Public and Private Organizations	181,608,482	180,306,914
To Individuals:		
Temporary Assistance for Needy Families	155,840,219	159,403,335
Assistance and Medical Care	1,547,396,178	1,554,548,525
Unemployment Compensation Benefits	15,580,525	15,445,296
Pensions and Compensation for Injuries	35,909	28,623
Other	1,536,644	4,984,054
	<hr/> 2,216,655,481	<hr/> 2,231,507,915
CAPITAL OUTLAYS	181,254,710	185,197,509
DEBT SERVICE		
Interest	366,482	-
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS	10,254,166	8,417,995
TOTAL EXPENDITURES	<hr/> <hr/> \$2,941,470,842	<hr/> <hr/> \$2,922,915,039

EXHIBIT D-1

CAPITAL PROJECTS FUNDS

COMPARATIVE BALANCE SHEET

For the Years Ended June 30,

	2005	2004
ASSETS		
Equity in Treasurer's Cash Pool	\$ 15,796,043	\$ 26,438,005
Investments	37,550,000	-
Other Assets	-	-
TOTAL ASSETS	<u>\$ 53,346,043</u>	<u>\$ 25,748,121</u>
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts Payable	\$ (2,848)	\$ 68,579
Due to Other Funds	-	-
TOTAL LIABILITIES	<u>(2,848)</u>	<u>467,874</u>
FUND EQUITY		
Encumbered	7,908,961	9,241,835
Unencumbered	45,439,930	17,127,591
TOTAL FUND EQUITY	<u>53,348,891</u>	<u>25,280,247</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 53,346,043</u>	<u>\$ 25,748,121</u>

EXHIBIT D-2

CAPITAL PROJECTS FUND

**COMBINED SUMMARY OF ALLOCATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Revenues Transfers and Other Resources	Total Available
GOVERNMENT SUPPORT AND OPERATIONS			
Executive Department			
State Planning Office	\$ 3,088,448	\$ 19,669,516	\$ 22,757,964
Total Executive Department	3,088,448	19,669,516	22,757,964
Department of Administrative and Financial Services			
Administrative	393,270	180,000	573,270
Bureau of General Services	96,774	1,500,000	1,596,774
Total Administrative and Financial Services	490,044	1,680,000	2,170,044
Secretary of State			
Archives	-	50,000	50,000
Treasurer of State			
Debt Service	1,509,122	992,729	2,501,851
TOTAL GOVERNMENT SUPPORT AND OPERATIONS	5,087,614	22,392,245	27,479,859
ECONOMIC DEVELOPMENT AND WORKFORCE TRAINING			
Department of Economic and Community Development	450,000	22,700,000	23,150,000
TOTAL ECONOMIC DEVELOPMENT AND WORKFORCE TRAINING	450,000	22,700,000	23,150,000
EDUCATION			
Department of Education			
Administration	2,304,690	462	2,305,152
General Purpose Aid for Local Schools	-	11,000,000	11,000,000
Governor Baxter School for the Deaf			-
Total Department of Education	2,304,690	11,000,462	13,305,152
Independent Agencies			
University of Maine	5,677,162	17,945,000	23,622,162
Maine Community College System	2	6,170,000	6,170,002
Maine Maritime Academy	93,916	700,000	793,916
TOTAL EDUCATION	8,075,770	35,815,462	43,891,232
ARTS, HERITAGE AND CULTURAL ENRICHMENT			
Maine State Library	1,216,800	200,000	1,416,800
Maine Public Broadcasting Corporation	-	795,000	795,000
Museum		50,000	50,000
Maine Historic Preservation Commission		100,000	100,000
Maine Arts Commission	-	100,000	100,000
TOTAL ARTS, HERITAGE AND CULTURAL ENRICHMENT	1,216,800	1,245,000	2,461,800
NATURAL RESOURCES DEVELOPMENT AND PROTECTION			
Department of Agriculture, Food and Rural Resources	1,519,206	1,551,100	3,070,306
Department of Conservation			
Bureau of Parks and Lands	1,821	(1,821)	-
Total Department of Conservation	1,821	(1,821)	-

Expenditures	Unexpended Balance June 30, 2005	
	Encumbrances Carried	Unencumbered Balances
\$ 6,937,274	\$ 419,570	\$ 15,401,120
6,937,274	419,570	15,401,120
498,091	678,505	(603,326)
1,540,700	31,532	24,542
2,038,791	710,037	(578,784)
20,075	11,860	18,065
-	-	2,501,851
8,996,140	1,141,467	17,342,252
23,150,000		-
23,150,000	-	-
1,771,394	133,720	400,038
6,000,000	-	5,000,000
-	-	-
7,771,394	133,720	5,400,038
19,747,542	-	3,874,620
5,412,426	-	757,576
793,916	-	-
33,725,278	133,720	10,032,234
733,718	582,341	100,741
795,000	-	-
		50,000
	1,180	98,820
45,005	29,459	25,536
1,573,723	612,980	275,097
2,359,535	1,298,105	(587,334)
-	-	-
-	-	-

EXHIBIT D-2

CAPITAL PROJECTS FUND

**COMBINED SUMMARY OF ALLOCATION ACCOUNTS
SHOWING DETAIL OF AMOUNTS AVAILABLE, EXPENDITURES
AND DISPOSITION OF BALANCES**

For the Year Ended June 30, 2005

	Balance Forward July 1, 2004 (Adjusted)	Revenues Transfers and Other Resources	Total Available
Department of Environmental Protection			
Land, Water & Air Quality Programs	1,453,301	8,684,003	10,137,304
Waste Management & Pollution Control	1,692,882	1,564,661	3,257,543
Total Department of Environmental Protection	3,146,183	10,248,664	13,394,847
Department of Inland Fisheries and Wildlife			
Administrative Services			-
Resource Management	948,047	4,250,000	5,198,047
Total Department of Inland Fisheries and Wildlife	948,047	4,250,000	5,198,047
TOTAL NATURAL RESOURCES DEVELOPMENT AND PROTECTION	5,615,257	16,047,943	21,663,200
HEALTH AND HUMAN SERVICES			
Department of Human Services			
Board of Trustees Maine Veterans Home			
Bureau of Health	-	600,000	600,000
TOTAL HEALTH AND HUMAN SERVICES	-	600,000	600,000
JUSTICE AND PROTECTION			
Department of Defense, Veterans and Emergency Mgmt.			
Maine Emergency Management Agency	375,000	-	375,000
Total Department of Defense, Veterans and Emergency Mgmt.	375,000	-	375,000
Public Safety	-	3,000,000	3,000,000
Judicial Department	144,516	110,000	254,516
TOTAL JUSTICE AND PROTECTION	519,516	3,110,000	3,629,516
TRANSPORTATION SAFETY AND DEVELOPMENT			
Bureau of Project Development	433,114	22,000,000	22,433,114
Bureau of Public Trans	979,381	200,000	1,179,381
Air Transportation	723,243	1,400,000	2,123,243
Ferry Service/Ports & Marine	2,641,767	7,700,000	10,341,767
Rail/Van Pool	2,984,250	12,125,000	15,109,250
TOTAL TRANSPORTATION SAFETY AND DEVELOPMENT	7,761,755	43,425,000	51,186,755
TOTAL CAPITAL PROJECTS FUND	28,726,712	145,335,650	174,062,362

Expenditures	Unexpended Balance June 30, 2005	
	Encumbrances Carried	Unencumbered Balances
7,030,375	1,485,253	1,621,676
2,086,276	417,293	753,974
		-
9,116,651	1,902,546	2,375,650
-	-	-
4,573,305	1,239,251	(614,509)
4,573,305	1,239,251	(614,509)
16,049,491	4,439,902	1,173,807
600,000	-	-
600,000	-	-
-	-	375,000
-	-	375,000
55,000	695,000	2,250,000
180,450	35,975	38,091
235,450	730,975	2,663,091
22,433,114	-	-
230,475	789,052	159,854
1,351,937	11,373	759,933
1,897,007	300	8,444,460
7,121,325	49,192	7,938,733
33,033,858	849,917	17,302,980
117,363,940	7,908,961	48,789,461

CAPITAL PROJECTS FUNDS**DEBT SERVICE REQUIREMENTS TO MATURITY****SELF-LIQUIDATING BONDS**

Fiscal Year	Principal	Interest
2006	70000	9375
2007	70000	4125
2008	20000	750
TOTAL CAPITAL PROJECTS SELF-LIQUIDATING BONDS	\$160,000	\$14,250



EXHIBIT E-1

DEBT SERVICE FUNDS**COMPARATIVE BALANCE SHEET**

For the Years Ended June 30,

	2005	2004
ASSETS		
Equity in Treasurer's Cash Pool	\$ 2,502,227	\$ 1,509,615
Cash - Other	-	-
TOTAL ASSETS	<u>\$ 2,502,227</u>	<u>\$ 1,509,615</u>
LIABILITIES AND FUND EQUITY		
Fund Equity	\$ 2,502,227	\$ 1,509,615
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 2,502,227</u>	<u>\$ 1,509,615</u>

Detail of This Year

General Fund Issues	Highway Fund Issues	Other Issues
\$ 2,501,850	\$ -	\$ 377
-	-	-
<u>\$ 2,501,850</u>	<u>\$ -</u>	<u>\$ 377</u>
<u><u>\$ 2,501,850</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 377</u></u>
\$ 2,501,850	\$ -	\$ 377
<u>\$ 2,501,850</u>	<u>\$ -</u>	<u>\$ 377</u>
<u><u>\$ 2,501,850</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 377</u></u>

EXHIBIT E-2**DEBT SERVICE FUNDS****COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES AND FUND EQUITY****For the Years Ended June 30,**

	2005	2004
REVENUES		
Contribution from:		
Vocational Technical Colleges	\$ 64,980	\$ 97,035
Maine Veterans Home	84,625	173,750
Income from Investments	3,629,723	3,422,210
Transfers from Other Funds:		
General Fund	63,328,703	72,520,358
Highway Fund	15,757,535	19,037,015
TOTAL REVENUE	82,865,567	95,250,368
EXPENDITURES		
Redemption of Bonds	66,850,000	72,480,000
Interest on Bonds	15,022,954	21,602,413
TOTAL EXPENDITURES	81,872,954	94,082,413
EXCESS TO FUND EQUITY	992,613	1,167,955
FUND BALANCE JULY 1, 2004	1,509,614	341,660
FUND BALANCE JUNE 30, 2005	\$ 2,502,227	\$ 1,509,615

Detail of This Year

General Fund Issues	Highway Fund Issues	Other Issues
<hr/>	<hr/>	<hr/>
\$ -	\$ -	\$ 64,980
-	-	84,625
3,629,839	-	(116)
63,328,703	-	-
-	15,757,535	-
<hr/>	<hr/>	<hr/>
66,958,542	15,757,535	149,489
53,440,000	13,280,000	130,000
12,525,813	2,477,535	19,606
<hr/>	<hr/>	<hr/>
65,965,813	15,757,535	149,606
<hr/>	<hr/>	<hr/>
992,729	-	(117)
1,509,121	-	493
<hr/>	<hr/>	<hr/>
\$ 2,501,850	\$ -	\$ 376
<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EXHIBIT J-1

GENERAL LONG TERM DEBT**COMPARATIVE BALANCE SHEET**

(Expressed in Thousands)

For the Years Ended June 30,

**ASSETS AND AMOUNTS TO BE PROVIDED
FOR THE RETIREMENT OF GENERAL BONDS****2005****2004**

Amount to be Provided from Future

Revenue for Retirement of Bonds:

General Fund	\$ 439,110	\$ 355,025
Highway Fund	47,825	61,105
Student Housing and Dining Facilities	-	60
Maine Veterans' Home	160	230

TOTAL ASSETS AND AMOUNTS TO BE PROVIDED

\$ 487,095	\$ 416,420
------------	------------

LIABILITIES AND RESERVES

Bonds Payable

General Fund	\$ 439,110	\$ 355,025
Highway Fund	47,825	61,105
Student Housing and Dining Facilities	-	60
Maine Veterans' Homes	160	230

TOTAL LIABILITIES AND RESERVES

\$ 487,095	\$ 416,420
------------	------------

EXHIBIT J-2

General Long-Term Obligations

(Dollars in Thousands)

<u>Loan Used for:</u>	<u>Date of Issue</u>	<u>Interest Rate %</u>	<u>Amount of Issue</u>	<u>Balance at 7/1/2004</u>	<u>New Bonds Issued</u>	<u>Amount Matured</u>	<u>Outstanding Balance 6/30/2005</u>
GENERAL FUND							
GENERAL PURPOSES							
	6/1/1991	6.60	\$ 3,925	\$ 3,925	\$ -	\$ 3,925	\$ -
		6.70	3,925	3,925	-	-	3,925
		6.70	3,770	3,770	-	-	3,770
	6/1/1995	5.50	3,000	3,000	-	3,000	-
		5.50	3,000	3,000	-	-	3,000
		6.95	1,300	1,300	-	1,300	-
		7.00	1,300	1,300	-	-	1,300
	5/10/1996	5.38	3,900	3,900	-	3,900	-
		5.38	3,900	3,900	-	-	3,900
		6.95	350	350	-	350	-
		6.95	350	350	-	-	350
	6/5/1997	4.88	2,180	2,180	-	2,180	-
		4.88	2,180	2,180	-	-	2,180
		5.00	2,180	2,180	-	-	2,180
		7.00	500	500	-	500	-
		7.10	500	500	-	-	500
		7.13	500	500	-	-	500
	6/25/1998	4.20	3,725	3,725	-	3,725	-
		4.25	3,725	3,725	-	-	3,725
		4.25	3,725	3,725	-	-	3,725
		4.38	3,725	3,725	-	-	3,725
		4.20	1,480	1,480	-	1,480	-
		4.25	1,480	1,480	-	-	1,480
		5.25	1,480	1,480	-	-	1,480
		4.38	1,480	1,480	-	-	1,480
	6/22/1999	4.20	2,720	2,720	-	2,720	-
		5.00	2,720	2,720	-	-	2,720
		4.50	2,720	2,720	-	-	2,720
		5.00	2,720	2,720	-	-	2,720
		4.63	2,725	2,725	-	-	2,725
		6.45	1,150	1,150	-	1,150	-
		6.52	1,150	1,150	-	-	1,150
		6.57	1,150	1,150	-	-	1,150
		6.59	1,150	1,150	-	-	1,150
		6.64	1,150	1,150	-	-	1,150
	6/20/2000	5.50	2,775	2,775	-	2,775	-
		5.00	3,880	3,880	-	3,880	-
		5.75	1,885	1,885	-	-	1,885
		5.05	2,720	2,720	-	-	2,720
		5.00	2,605	2,605	-	-	2,605
		5.75	2,000	2,000	-	-	2,000
		5.75	2,000	2,000	-	-	2,000
		5.13	2,605	2,605	-	-	2,605
		5.75	2,025	2,025	-	-	2,025
		5.15	2,580	2,580	-	-	2,580
		5.20	4,605	4,605	-	-	4,605
		7.50	1,000	1,000	-	1,000	-
		7.33	1,000	1,000	-	-	1,000
		7.38	1,000	1,000	-	-	1,000
		7.43	1,000	1,000	-	-	1,000
		7.48	1,000	1,000	-	-	1,000
		7.53	1,000	1,000	-	-	1,000
	6/22/2001	4.00	1,615	1,615	-	1,615	-
		4.00	1,615	1,615	-	-	1,615
		4.25	1,415	1,415	-	-	1,415
		4.25	1,415	1,415	-	-	1,415
		4.25	1,415	1,415	-	-	1,415
		4.50	1,415	1,415	-	-	1,415
		4.30	1,415	1,415	-	-	1,415
		5.75	690	690	-	690	-
		5.75	690	690	-	-	690
		5.65	690	690	-	-	690
		5.90	690	690	-	-	690
		6.00	690	690	-	-	690
		6.08	690	690	-	-	690
		6.15	690	690	-	-	690
	6/22/2002	3.00	2,560	2,560	-	2,560	-
		3.00	2,560	2,560	-	-	2,560

EXHIBIT J-2

General Long-Term Obligations

(Dollars in Thousands)

Loan Used for:	Date of Issue	Interest Rate %	Amount of Issue	Balance at 7/1/2004	New Bonds Issued	Amount Matured	Outstanding Balance 6/30/2005
		3.20	2,560	2,560	-	-	2,560
		3.50	2,560	2,560	-	-	2,560
		5.00	2,560	2,560	-	-	2,560
		4.00	2,560	2,560	-	-	2,560
		4.00	2,560	2,560	-	-	2,560
		4.10	2,560	2,560	-	-	2,560
		4.67	200	200	-	200	-
		5.05	200	200	-	-	200
		5.22	200	200	-	-	200
		5.50	200	200	-	-	200
		5.29	200	200	-	-	200
		5.54	200	200	-	-	200
		5.70	200	200	-	-	200
		5.75	200	200	-	-	200
	6/22/2003	2.00	5,900	5,900	-	5,900	-
		3.00	1,115	1,115	-	1,115	-
		2.00	4,260	4,260	-	-	4,260
		4.00	2,755	2,755	-	-	2,755
		2.00	2,220	2,220	-	-	2,220
		4.00	4,795	4,795	-	-	4,795
		2.00	4,510	4,510	-	-	4,510
		4.50	2,505	2,505	-	-	2,505
		5.00	4,720	4,720	-	-	4,720
		2.50	2,295	2,295	-	-	2,295
		2.75	1,045	1,045	-	-	1,045
		5.00	5,970	5,970	-	-	5,970
		0.00	6,135	6,135	-	-	6,135
		3.00	880	880	-	-	880
		0.00	3,600	3,600	-	-	3,600
		3.00	3,415	3,415	-	-	3,415
		3.00	7,015	7,015	-	-	7,015
		1.35	2,695	2,695	-	2,695	-
		1.64	2,695	2,695	-	-	2,695
		2.60	2,695	2,695	-	-	2,695
		2.90	2,695	2,695	-	-	2,695
		3.20	2,690	2,690	-	-	2,690
		3.25	2,690	2,690	-	-	2,690
		3.51	2,690	2,690	-	-	2,690
		3.67	2,690	2,690	-	-	2,690
		3.78	2,690	2,690	-	-	2,690
	6/30/2004	2.00	5,430	5,430	-	5,430	-
		3.00	5,430	5,430	-	-	5,430
		2.75	5,430	5,430	-	-	5,430
		3.00	5,430	5,430	-	-	5,430
		4.50	5,430	5,430	-	-	5,430
		3.00	5,430	5,430	-	-	5,430
		5.00	5,430	5,430	-	-	5,430
		5.00	5,430	5,430	-	-	5,430
		5.00	3,710	3,710	-	-	3,710
		3.50	1,720	1,720	-	-	1,720
		4.00	2,470	2,470	-	-	2,470
		5.00	5,430	5,430	-	-	5,430
		5.00	2,960	2,960	-	-	2,960
		5.00	4,900	4,900	-	-	4,900
		5.00	5,435	5,435	-	-	5,435
		4.00	535	535	-	-	535
		4.00	1,145	1,145	-	-	1,145
		5.00	4,290	4,290	-	-	4,290
		4.25	1,645	1,645	-	-	1,645
		5.00	3,790	3,790	-	-	3,790
		5.00	3,880	3,880	-	-	3,880
		4.50	1,555	1,555	-	-	1,555
		0.00	5,435	5,435	-	-	5,435
		0.00	5,435	5,435	-	-	5,435
		2.00	1,080	1,080	-	1,080	-
		2.50	1,080	1,080	-	-	1,080
		3.00	1,080	1,080	-	-	1,080
		3.50	1,080	1,080	-	-	1,080
		4.00	1,080	1,080	-	-	1,080
		4.25	1,085	1,085	-	-	1,085
		4.00	1,080	1,080	-	-	1,080
		4.50	1,085	1,085	-	-	1,085

EXHIBIT J-2

General Long-Term Obligations

(Dollars in Thousands)

Loan Used for:	Date of Issue	Interest Rate %	Amount of Issue	Balance at 7/1/2004	New Bonds Issued	Amount Matured	Outstanding Balance 6/30/2005
		4.50	1,085	1,085	-	-	1,085
		4.50	1,085	1,085	-	-	1,085
		4.75	1,085	1,085	-	-	1,085
		4.75	1,085	1,085	-	-	1,085
		4.88	1,085	1,085	-	-	1,085
		5.00	1,085	1,085	-	-	1,085
		5.05	1,085	1,085	-	-	1,085
		5.19	1,085	1,085	-	-	1,085
		5.12	1,085	1,085	-	-	1,085
	6/30/2004	5.27	1,085	1,085	-	-	1,085
		4.00	12,300	-	12,300	-	12,300
		3.00	9,405	-	9,405	-	9,405
		4.00	2,895	-	2,895	-	2,895
		4.00	3,220	-	3,220	-	3,220
		3.00	9,075	-	9,075	-	9,075
		3.00	12,055	-	12,055	-	12,055
		5.00	6,095	-	6,095	-	6,095
		3.50	1,500	-	1,500	-	1,500
		3.25	4,700	-	4,700	-	4,700
		5.00	10,785	-	10,785	-	10,785
		3.50	1,510	-	1,510	-	1,510
		5.00	10,580	-	10,580	-	10,580
		3.50	1,715	-	1,715	-	1,715
		5.00	10,660	-	10,660	-	10,660
		3.50	1,635	-	1,635	-	1,635
		5.00	10,110	-	10,110	-	10,110
		3.50	2,185	-	2,185	-	2,185
		3.66	3,010	-	3,010	-	3,010
		3.86	3,010	-	3,010	-	3,010
		3.96	3,010	-	3,010	-	3,010
		4.04	3,010	-	3,010	-	3,010
		4.12	3,010	-	3,010	-	3,010
		4.17	3,010	-	3,010	-	3,010
		4.24	3,010	-	3,010	-	3,010
		4.55	3,015	-	3,015	-	3,015
		4.63	3,015	-	3,015	-	3,015
TOTAL GENERAL PURPOSES			\$ 491,995	\$ 354,470	\$ 137,525	\$ 53,170	\$ 438,825
GENERAL FUND							
UNIVERSITY OF MAINE SYSTEM							
Orono							
	2/15/1966	0.10	555	555	-	270	285
TOTAL UNIVERSITY OF MAINE SYSTEM			\$ 555	\$ 555	\$ -	\$ 270	\$ 285
TOTAL GENERAL FUND			\$ 492,550	\$ 355,025	\$ 137,525	\$ 53,440	\$ 439,110
HIGHWAY FUND							
	8/1/1952	1.75	\$ 50	\$ 50	\$ -	\$ 50	\$ -
	6/1/1991	6.60	1,895	1,895	-	1,895	-
		6.70	1,895	1,895	-	-	1,895
		6.70	1,865	1,865	-	-	1,865
	6/1/1995	5.00	1,000	1,000	-	1,000	-
		5.10	1,000	1,000	-	-	1,000
	5/10/1996	5.38	2,500	2,500	-	2,500	-
		5.38	2,500	2,500	-	-	2,500
	6/5/1997	4.85	500	500	-	500	-
		4.90	500	500	-	-	500
		4.95	500	500	-	-	500
	6/25/1998	4.20	3,000	3,000	-	3,000	-
		4.25	3,000	3,000	-	-	3,000
		5.25	3,000	3,000	-	-	3,000
		4.38	3,000	3,000	-	-	3,000
	6/22/1999	4.25	1,690	1,690	-	1,690	-

EXHIBIT J-2

General Long-Term Obligations

(Dollars in Thousands)

Loan Used for:	Date of Issue	Interest Rate %	Amount of Issue	Balance at 7/1/2004	New Bonds Issued	Amount Matured	Outstanding Balance 6/30/2005
		4.38	1,690	1,690	-	-	1,690
		4.50	1,690	1,690	-	-	1,690
		4.60	1,690	1,690	-	-	1,690
		5.50	1,690	1,690	-	-	1,690
	6/22/2001	5.00	570	570	-	570	-
		4.00	1,355	1,355	-	1,355	-
		4.00	1,795	1,795	-	-	1,795
		5.00	130	130	-	-	130
		4.00	1,920	1,920	-	-	1,920
		4.00	1,920	1,920	-	-	1,920
		4.13	620	620	-	-	620
		4.25	1,300	1,300	-	-	1,300
		4.20	1,600	1,600	-	-	1,600
		4.50	320	320	-	-	320
		5.00	1,575	1,575	-	-	1,575
	6/30/2004	4.30	345	345	-	-	345
		3.00	720	720	-	720	-
		2.13	720	720	-	-	720
		2.00	720	720	-	-	720
		2.50	720	720	-	-	720
		2.13	720	720	-	-	720
		3.00	720	720	-	-	720
		2.50	720	720	-	-	720
		3.13	720	720	-	-	720
		3.25	720	720	-	-	720
		3.50	720	720	-	-	720
		3.50	725	725	-	-	725
		3.50	725	725	-	-	725
		3.38	725	725	-	-	725
		4.00	725	725	-	-	725
		3.75	725	725	-	-	725
		4.00	725	725	-	-	725
		4.00	725	725	-	-	725
		4.00	725	725	-	-	725
TOTAL HIGHWAY FUND			<u>\$ 61,105</u>	<u>\$ 61,105</u>	<u>\$ -</u>	<u>\$ 13,280</u>	<u>\$ 47,825</u>
SELF-LIQUIDATING							
MAINE TECHNICAL COLLEGE SYSTEM							
Student Housing & Dining Facilities							
	4/1/1980	8.30	400	60	-	60	-
TOTAL MAINE TECHNICAL COLLEGE SYSTEM			<u>\$ 400</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ -</u>
MAINE VETERANS' HOME							
	12/15/1982	7.50	720	230		70	160
TOTAL MAINE VETERANS' HOME			<u>\$ 720</u>	<u>\$ 230</u>	<u>\$ -</u>	<u>\$ 70</u>	<u>\$ 160</u>
TOTAL SELF-LIQUIDATING			<u>\$ 1,120</u>	<u>\$ 290</u>	<u>\$ -</u>	<u>\$ 130</u>	<u>\$ 160</u>
TOTAL GENERAL LONG-TERM DEBT			<u>\$ 554,774</u>	<u>\$ 416,420</u>	<u>\$ 137,525</u>	<u>\$ 66,850</u>	<u>\$ 487,095</u>